

IN THE UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11  
: Case No. 05-44481 (RDD)  
DELPHI CORPORATION, et al., :  
Debtors. : (Jointly Administered)  
----- x

AFFIDAVIT OF SERVICE

I, Evan Gershbein, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Debtors in the above-captioned cases.

On December 22, 2008, I caused to be served the document listed below (i) upon the parties listed on Exhibit A hereto via overnight delivery; (ii) upon the parties listed on Exhibit B via email notification and (ii) upon the parties listed on Exhibit C hereto via postage pre-paid U.S. mail:

- 1) Debtors' Thirty-Third Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed.R.Bankr.P.3007 Regarding (A) SERP Claims And Scheduled Liabilities Subject To Modification, (B) Duplicate Or Amended SERP Claims, (C) Claims Subject To Modification, And (D) Claim To Be Expunged Pursuant To Settlement ("Thirty-Third Omnibus Claims Objection") (Docket No. 14619) [a copy of which is attached hereto as Exhibit D]

On December 22, 2008, I caused to be served the documents listed below upon the parties listed on Exhibit E hereto via postage pre-paid U.S. mail:

- 2) Debtors' Thirty-Third Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed.R.Bankr.P.3007 Regarding (A) SERP Claims And Scheduled Liabilities Subject To Modification, (B) Duplicate Or Amended SERP Claims, (C) Claims Subject To Modification, And (D) Claim To Be Expunged Pursuant To Settlement ("Thirty-Third Omnibus Claims Objection") (without exhibits) (Docket No. 14619) [a copy of which is attached hereto as Exhibit D]
- 3) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit F]. Each party's Personalized Notice was sent to the name and address listed in columns 1

and 2 of Exhibit E attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 8 of Exhibit E attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit F has been marked so as to demonstrate the manner in which the information listed in columns 3 through 8 of Exhibit E attached hereto was incorporated into each Personalized Notice.

- 4) Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, and 9014 Establishing (I) Dates for Hearings Regarding Objections to Claims and (II) Certain Notices and Procedures Governing Objections to Claims ("Claim Objection Procedures Order") (Docket No. 6089) [a copy of which is attached hereto as Exhibit G]

On December 22, 2008, I caused to be served the documents listed below upon the parties listed on Exhibit H hereto via postage pre-paid U.S. mail:

- 5) Debtors' Thirty-Third Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed.R.Bankr.P.3007 Regarding (A) SERP Claims And Scheduled Liabilities Subject To Modification, (B) Duplicate Or Amended SERP Claims, (C) Claims Subject To Modification, And (D) Claim To Be Expunged Pursuant To Settlement ("Thirty-Third Omnibus Claims Objection") (without exhibits) (Docket No. 14619) [a copy of which is attached hereto as Exhibit D]
- 6) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit I]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit H attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 8 of Exhibit H attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit I has been marked so as to demonstrate the manner in which the information listed in columns 3 through 8 of Exhibit H attached hereto was incorporated into each Personalized Notice.
- 7) Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, and 9014 Establishing (I) Dates for Hearings Regarding Objections to Claims and (II) Certain Notices and Procedures Governing Objections to Claims ("Claim Objection Procedures Order") (Docket No. 6089) [a copy of which is attached hereto as Exhibit G]

On December 22, 2008, I caused to be served the documents listed below upon the parties listed on Exhibit J hereto via postage pre-paid U.S. mail:

- 8) Debtors' Thirty-Third Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed.R.Bankr.P.3007 Regarding (A) SERP Claims And Scheduled Liabilities Subject To Modification, (B) Duplicate Or Amended SERP Claims, (C) Claims Subject To Modification, And (D) Claim To Be Expunged Pursuant To Settlement ("Thirty-Third Omnibus Claims Objection") (without exhibits) (Docket No. 14619) [a copy of which is attached hereto as Exhibit D]
- 9) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit K]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit J attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 9 of Exhibit J attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit K has been marked so as to demonstrate the manner in which the information listed in columns 3 through 9 of Exhibit J attached hereto was incorporated into each Personalized Notice.
- 10) Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, and 9014 Establishing (I) Dates for Hearings Regarding Objections to Claims and (II) Certain Notices and Procedures Governing Objections to Claims ("Claim Objection Procedures Order") (Docket No. 6089) [a copy of which is attached hereto as Exhibit G]

Dated: December 26, 2008

/s/ Evan Gershbein

Evan Gershbein

State of California  
County of Los Angeles

Subscribed and sworn to (or affirmed) before me on this 26th day of December, 2008, by Evan Gershbein, proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature: /s/ L. Maree Sanders

Commission Expires: 10/1/09

## **EXHIBIT A**

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	212-2094801	<a href="mailto:rstark@brownrudnick.com">rstark@brownrudnick.com</a>	Indenture Trustee
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Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	<a href="mailto:donald.bernstein@dpw.com">donald.bernstein@dpw.com</a> <a href="mailto:brian.resnick@dpw.com">brian.resnick@dpw.com</a>	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2491	<a href="mailto:sean.p.corcoran@delphi.com">sean.p.corcoran@delphi.com</a> <a href="mailto:karen.j.craft@delphi.com">karen.j.craft@delphi.com</a>	Debtors
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Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	512-895-3090	<a href="mailto:trev.chambers@freescale.com">trev.chambers@freescale.com</a>	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L Rodburg Richard J Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	<a href="mailto:rodbuje@ffhsj.com">rodbuje@ffhsj.com</a> <a href="mailto:silviri@ffhsj.com">silviri@ffhsj.com</a>	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	212-841-9350	<a href="mailto:randall.eisenberg@fticonsulting.com">randall.eisenberg@fticonsulting.com</a>	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kincey Avenue		Huntersville	NC	28078	704-992-5075	866-585-2386	<a href="mailto:valerie.venable@ge.com">valerie.venable@ge.com</a>	Creditor Committee Member
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Internal Revenue Service	Attn: Insolvency Department	477 Michigan Ave	Mail Stop 15	Detroit	MI	48226	313-628-3648	313-628-3602		Michigan IRS
Internal Revenue Service	Attn: Insolvency Department, Maria Valerio	290 Broadway	5th Floor	New York	NY	10007	212-436-1038	212-436-1931	<a href="mailto:mariaivalerio@irs.gov">mariaivalerio@irs.gov</a>	IRS
IUE-CWA	Conference Board Chairman	2360 W. Dorothy Lane	Suite 201	Dayton	OH	45439	937-294-7813	937-294-9164		Creditor Committee Member
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Law Debenture Trust of New York	Daniel R. Fisher	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	<a href="mailto:daniel.fisher@lawdeb.com">daniel.fisher@lawdeb.com</a>	Indenture Trustee
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Togut, Segal & Segal LLP	Albert Togut	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	212-967-4258	<a href="mailto:altogut@teamtogut.com">altogut@teamtogut.com</a>	Conflicts Counsel to the Debtors
Tyco Electronics Corporation	MaryAnn Brereton, Assistant General Counsel	60 Columbia Road		Morristown	NJ	07960	973-656-8365	973-656-8805		Creditor Committee Member

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
United States Trustee	Brian Masumoto	33 Whitehall Street	21st Floor	New York	NY	10004-2112	212-510-0500	212-668-2255 does not take service via fax		Counsel to United States Trustee
Warner Stevens, L.L.P.	Michael D. Warner	1700 City Center Tower II	301 Commerce Street	Fort Worth	TX	76102	817-810-5250	817-810-5255	<a href="mailto:mwarner@warnerstevens.com">mwarner@warnerstevens.com</a>	Proposed Conflicts Counsel to the Official Committee of Unsecured Creditors
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Wilmington Trust Company	Steven M. Cimalore	Rodney Square North	1100 North Market Street	Wilmington	DE	19890	302-636-6058	302-636-4143	<a href="mailto:scimalore@wilmingtontrust.com">scimalore@wilmingtontrust.com</a>	Creditor Committee Member/Indenture Trustee

## **EXHIBIT B**

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Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	<a href="mailto:bsimon@cwsny.com">bsimon@cwsny.com</a>	
Curtis, Mallet-Prevost, Colt & mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	<a href="mailto:sreisman@cm-p.com">sreisman@cm-p.com</a>	Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
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## **EXHIBIT D**

**Hearing Date And Time: January 27, 2009 at 10:00 a.m. (prevailing Eastern time)**  
**Response Date And Time: January 20, 2009 at 4:00 p.m. (prevailing Eastern time)**

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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11  
: Case No. 05-44481 (RDD)  
DELPHI CORPORATION, et al. :  
: (Jointly Administered)  
Debtors. :  
----- x

DEBTORS' THIRTY-THIRD OMNIBUS OBJECTION PURSUANT TO  
11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 REGARDING  
(A) SERP CLAIMS AND SCHEDULED LIABILITIES SUBJECT TO  
MODIFICATION, (B) DUPLICATE OR AMENDED SERP CLAIMS, (C)  
CLAIMS SUBJECT TO MODIFICATION, AND (D) CLAIM TO BE  
EXPUNGED PURSUANT TO SETTLEMENT

("THIRTY-THIRD OMNIBUS CLAIMS OBJECTION")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Thirty-Third Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 Regarding (A) SERP Claims And Scheduled Liabilities Subject To Modification, (B) Duplicate Or Amended SERP Claims, (C) Claims Subject To Modification, And (D) Claim To Be Expunged Pursuant To Settlement (the "Thirty-Third Omnibus Claims Objection" or the "Objection"), and respectfully represent as follows:

Background

A. The Chapter 11 Filings

1. On October 8 and 14, 2005, the Debtors filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code"). The Debtors continue to operate their businesses and manage their properties as debtors-in-possession under Bankruptcy Code sections 1107(a) and 1108. This Court has ordered joint administration of these cases.

2. No trustee or examiner has been appointed in these cases. On October 17, 2005, the Office of the United States Trustee (the "U.S. Trustee") appointed an official committee of unsecured creditors. On April 28, 2006, the U.S. Trustee appointed an official committee of equity holders (together with the official committee of unsecured creditors, the "Statutory Committees").

3. On December 10, 2007, the Debtors filed the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession (Docket No. 11386) (the "Plan") and the First Amended Disclosure Statement with respect to the Plan (Docket No. 11388) (the "December 10 Disclosure Statement"). The Court

entered an order approving the adequacy of the Disclosure Statement and granting the related solicitation procedures motion on December 10, 2007 (Docket No. 11389). On January 25, 2008, the Court entered an order confirming the Plan (as modified) (Docket No. 12359) (the "Confirmation Order"), and the order became final on February 4, 2008. Although the Debtors on April 4, 2008 had satisfied the conditions required to substantially consummate the Plan, as confirmed by this Court (the "Confirmed Plan"), including obtaining \$6.1 billion of exit financing, Delphi's Plan Investors (as defined in the Confirmed Plan) refused to participate in a closing that was commenced but not completed and refused to fund their Investment Agreement (as defined in the Confirmed Plan) with Delphi. On May 16, 2008, Delphi filed complaints for damages and specific performance against the Plan Investors and related parties who refused to honor their equity financing commitments and refused to participate in the closing that would have led to Delphi's successful emergence from chapter 11. On October 3, 2008, the Debtors filed a motion (Docket No. 14310) (the "Plan Modification Approval Motion") under 11 U.S.C. § 1127 for an order approving (i) certain modifications to the Confirmed Plan and related modifications to the December 10 Disclosure Statement and (ii) related procedures for re-soliciting votes on the Confirmed Plan, as modified. In light of the current crisis in the global debt and equity markets, however, the Debtors filed a notice adjourning the hearing on the Plan Modification Motion to the regularly-scheduled omnibus hearing on March 24, 2009 (Docket No. 14580) pending further discussions with emergence capital funding parties and an assessment of which supplemental plan modifications are warranted in the current conditions to enable the Debtors to emerge from chapter 11 as soon as practicable.

4. This Court has jurisdiction over this motion pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding under 28 U.S.C. § 157(b)(2).

5. The statutory predicates for the relief requested herein are sections 502(b) of the Bankruptcy Code and Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules").

B. Current Business Operations Of The Debtors

6. Delphi and its subsidiaries and affiliates (collectively, the "Company") as of December 31, 2007 had global net sales of \$22.3 billion and global assets of approximately \$13.7 billion.<sup>1</sup> At the time of its chapter 11 filing, Delphi ranked as the fifth largest public company business reorganization in terms of revenues and the thirteenth largest public company business reorganization in terms of assets. Delphi's non-U.S. subsidiaries are not chapter 11 debtors and have continued their business operations without supervision from the Court.<sup>2</sup>

7. The Company is a leading global technology innovator with significant engineering resources and technical competencies in a variety of disciplines, and is one of the largest global suppliers of vehicle electronics, transportation components, integrated systems and modules, and other electronic technology. The Company supplies products to nearly every major global automotive original equipment manufacturer ("OEM").

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<sup>1</sup> The aggregated financial data used herein generally consists of consolidated information from Delphi and its worldwide subsidiaries and affiliates as disclosed in the Company's Form 10-K filed on February 19, 2008.

<sup>2</sup> On March 20, 2007, Delphi Automotive Systems Espana S.L. ("DASE"), whose sole operation is a non-core automotive component plant in Cadiz, Spain, filed a "Concurso" application for a Spanish insolvency proceeding, which was approved by the Spanish court on April 13, 2007. On July 4, 2007, DASE, its Concurso receivers, and the Cadiz workers councils and unions reached a settlement on a social plan, the funding of which was approved by this Court on July 19, 2007. The Spanish court approved the social plan on July 31, 2007. The Concurso proceeding is consistent with Delphi's transformation plan to optimize its manufacturing footprint and to lower its overall cost structure.

8. Delphi was incorporated in Delaware in 1998 as a wholly owned subsidiary of General Motors Corporation ("GM"). Prior to January 1, 1999, GM conducted the Company's business through various divisions and subsidiaries. Effective January 1, 1999, the assets and liabilities of these divisions and subsidiaries were transferred to the Company in accordance with the terms of a Master Separation Agreement between Delphi and GM. In connection with these transactions, Delphi accelerated its evolution from a North American-based, captive automotive supplier to a global supplier of components, integrated systems, and modules for a wide range of customers and applications. Although GM is still the Company's single largest customer, today more than half of Delphi's revenue is generated from non-GM sources.

C. Events Leading To The Chapter 11 Filing

9. In the first two years following Delphi's separation from GM, the Company generated approximately \$2 billion in net income. Every year thereafter, however, with the exception of 2002, the Company has suffered losses. In calendar year 2004, the Company reported a net loss of approximately \$4.8 billion on \$28.6 billion in net sales.<sup>3</sup> Reflective of a continued downturn in the marketplace, in 2005 Delphi incurred net losses of approximately \$2.4 billion on net sales of \$26.9 billion. Moreover, in 2006 the Debtors incurred a net loss of \$5.5 billion, \$3.0 billion of which comprised charges related to the U.S. employee special attrition programs, and in 2007, the Debtors incurred a net loss of \$3.1 billion.

10. The Debtors believe that the Company's financial performance deteriorated because of (i) increasingly unsustainable U.S. legacy liabilities and operational

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<sup>3</sup> Reported net losses in calendar year 2004 reflect a \$4.1 billion tax charge, primarily related to the recording of a valuation allowance on U.S. deferred tax assets as of December 31, 2004. The Company's net operating loss in calendar year 2004 was \$482 million.

restrictions preventing the Debtors from exiting non-profitable, non-core operations, all of which had the effect of creating largely fixed labor costs, (ii) a competitive U.S. vehicle production environment for domestic OEMs resulting in the reduced number of motor vehicles that GM produces annually in the United States and related pricing pressures, and (iii) increasing commodity prices.

11. In light of these factors, the Company determined that it would be imprudent and irresponsible to defer addressing and resolving its U.S. legacy liabilities, product portfolio, operational issues, and forward-looking revenue requirements. Because discussions with its major stakeholders had not progressed sufficiently by the end of the third quarter of 2005, the Company commenced these chapter 11 cases for its U.S. businesses to complete its transformation plan and preserve value for its stakeholders.

D. The Debtors' Transformation Plan

12. On March 31, 2006, the Company outlined the key tenets of a transformation plan that it believed would enable it to return to stable, profitable business operations. The Debtors stated that they needed to focus on five key areas: first, modifying the Company's labor agreements to create a competitive arena in which to conduct business; second, concluding their negotiations with GM to finalize GM's financial support for the Debtors' legacy and labor costs and to ascertain GM's business commitment to the Company; third, streamlining their product portfolio to capitalize on their world-class technology and market strengths and make the necessary manufacturing alignment with their new focus; fourth, transforming their salaried workforce to ensure that the Company's organizational and cost structure is competitive and aligned with its product portfolio and manufacturing footprint; and fifth, devising a workable solution to their pension situation.

E. Plan Confirmation And Postconfirmation Matters

13. The Confirmed Plan is based upon a series of global settlements and compromises that involve nearly every major constituency in the Debtors' reorganization cases, including Delphi's labor unions and GM. After the Plan was confirmed, the Debtors focused their efforts on satisfying the conditions for the Confirmed Plan to become effective. On April 4, 2008, having satisfied those conditions, the Debtors began a formal closing process attended by representatives of GM, the exit lenders, and the Statutory Committees. The Plan Investors, however, refused to participate in the closing or fund their obligations under the Investment Agreement. Following April 4, the Debtors nevertheless continued working with their stakeholders to evaluate their options to move forward with emerging from chapter 11 as soon as reasonably practicable.

14. On September 12, 2008, Delphi announced steps that it was taking to complete the successful restructuring of its U.S. operations, transformation of the company on a global basis, and emergence from chapter 11. Those steps included implementing amended, comprehensive settlement agreements with GM, taking action to fund and preserve Delphi's hourly and salaried pension plans, and completing the reaffirmation process for Delphi's August 2008 Reaffirmed Plan Of Reorganization Business Plan.

15. Concurrently with the announcement on September 12, 2008, the Debtors filed a motion for approval of two comprehensive agreements with GM: the Amended and Restated Global Settlement Agreement (the "Amended GSA") and the Amended and Restated Master Restructuring Agreement (the "Amended MRA"). On September 26, 2008, this Court entered an order authorizing the Debtors' implementation of the Amended GSA and the Amended MRA, the provisions of which became effective on September 29, 2008.

16. Through the Amended GSA and Amended MRA, the Debtors addressed two fundamental tenets of their Transformation Plan: (i) obtaining financial support from GM for certain of Delphi's legacy and labor costs and GM's business commitments to Delphi going forward and (ii) devising a workable solution to Delphi's pension funding situation. Under the Amended GSA and Amended MRA, GM agreed to contribute substantial additional value to the Debtors and eliminate significant elements of conditionality to the performance of GM's obligations. Delphi estimates the value of the net consideration received under the Amended GSA and Amended MRA to be approximately \$10.6 billion (increased from approximately \$6.0 billion under the Original GSA and Original MRA), which includes an increase of nearly \$2 billion in connection with the amount of Delphi's net hourly pension liabilities transferred and to be transferred to GM pursuant to section 414(l) of the Internal Revenue Code (increased from \$1.5 billion under the Original GSA to approximately \$3.4 billion under the Amended GSA). As part of the approval process of the Amended GSA and Amended MRA, Delphi, GM, and the Creditors' Committee negotiated a consensual first amendment to the Amended GSA which sets forth the circumstances under which GM would allocate a portion of its recovery to unsubordinated general unsecured creditors.

17. Through the transfer of pension assets and liabilities to GM described above and the freezing of Delphi's hourly pension plan (which was also approved as part of the Amended GSA with the consent of Delphi's U.S. unions), Delphi has substantially achieved its pension funding strategy objectives for hourly employees. In addition, on September 23, 2008, this Court entered an order authorizing the Debtors to take certain actions with respect to certain of its pension plans and to implement replacement pension plans (the "Pension Order"). With respect to its salaried employees, pursuant to the Pension Order, on September 30, 2008, Delphi

froze the applicable salaried pension plans and implemented replacement plans that will be more cost-effective for the remainder of their chapter 11 cases and after emergence from chapter 11.

18. As a result of all the factors described above, the Debtors were able to formulate certain modifications to the Confirmed Plan, which are set forth in the Plan Modification Approval Motion filed on October 3, 2008, and which are currently under review in light of the current condition of the global capital markets and global automotive industry.

19. Upon the conclusion of the reorganization process, the Debtors expect to emerge as a stronger, more financially sound business with viable U.S. operations that are well-positioned to advance global enterprise objectives. In the meantime, Delphi will marshal all of its resources to continue to deliver high-quality products to its customers globally. Additionally, the Company will seek to preserve and continue the strategic growth of its non-U.S. operations and maintain its prominence as the world's premier auto supplier.

F. Bar Date, Proofs Of Claim, And Omnibus Claims Objections

20. On April 12, 2006, this Court entered an Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof (Docket No. 3206) (the "Bar Date Order"). Among other things, the Bar Date Order established July 31, 2006 (the "Bar Date") as the last date for all persons and entities holding or wishing to assert "Claims," as such term is defined in 11 U.S.C. § 101(5) (each, a "Claim"), against a Debtor (collectively, the "Claimants") to file a proof of claim with respect to each such Claim.

21. On or prior to April 20, 2006, Kurtzman Carson Consultants LLC, the claims and noticing agent in these cases (the "Claims Agent"), provided notice of the Bar Date by mailing a notice of Bar Date approved by this Court (the "Bar Date Notice"), together with a

proof of claim form, to (a) the persons or entities set forth in the Debtors' Schedules of Assets and Liabilities and Statements of Financial Affairs filed with this Court on January 20, 2006 (and subsequently amended on February 1, 2006 and April 18, 2006) (collectively, the "Schedules and Statements")<sup>4</sup> and (b) the persons and entities included in the notice database compiled by the Debtors, but not listed on any of the Schedules and Statements. In total, the Debtors provided Bar Date Notices to more than 500,000 persons and entities.

22. In addition, the Debtors published the Bar Date Notice in the New York Times (National Edition), the Wall Street Journal (National, European, and Asian Editions), USA Today (Worldwide Edition), the Automotive News (National Edition), and in local editions of the following publications: the Adrian Daily Telegram, the Arizona Daily Star, the Buffalo News, the Chicago Sun Times, the Clinton News, the Columbia Dispatch, the Daily Leader, Dayton Daily News, the Detroit Free Press, the El Paso Times, the Fitzgerald Herald Leader, the Flint Journal, the Gadsden Times, the Grand Rapids Press, the Greenville News, the Indianapolis Star, the Kansas City Star, the Kokomo Tribune, the Lansing State Journal, the Laurel Leader, the Los Angeles Daily News, the Milwaukee Journal Sentinel, the Mobile Beacon, the Mobile Register, the Oakland Press, the Olathe Daily News, the Rochester Democrat and Chronicle, the Saginaw News, the Sandusky Register, the Tribune Chronicle, the Tulsa World, the Tuscaloosa News, and The Vindicator, and electronically through posting on the Delphi Legal Information Website, [www.delphidocket.com](http://www.delphidocket.com), on or before April 24, 2006.

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<sup>4</sup> The Schedules and Statement were subsequently amended on October 12, 2007, January 17, 2008, and October 10, 2008.

23. Approximately 16,825 proofs of claim (the "Proofs of Claim") have been filed against the Debtors in these cases. The Debtors have filed 32 omnibus Claims objections,<sup>5</sup> pursuant to which this Court has disallowed and expunged 9,884 Claims and modified approximately 3,888 Claims. In addition, the hearings with respect to approximately 155 Claims remain adjourned pursuant to the Claims Objection Procedures Order (as defined below).

24. On October 31, 2006, the Debtors filed the Motion For Order Pursuant To 11 U.S.C. §§ 502(b) And 502(c) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Disallowance Or Estimation Of Claims And (ii) Certain Notices And Procedures Governing Hearings Regarding Disallowance Or Estimation Of Claims (Docket No. 5453), in which the Debtors requested this Court, among other things, to approve certain procedures for contested claim objections. On December 7, 2006, the Court entered the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections to Claims (Docket No. 6089) (the "Claims Objection Procedures Order").

25. On November 30, 2007, the Debtors filed the Motion Under New Bankruptcy Rule 3007(c) And 11 U.S.C. § 105(a) For Order Authorizing Debtors To Continue Claims Objection Procedures Under Order Dated December 7, 2006 Pursuant To 11 U.S.C. §

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<sup>5</sup> The Debtors filed Claims objections on September 19, 2006 (Docket No. 5151), October 31, 2006 (Docket Nos. 5451 and 5452), December 8, 2006 (Docket Nos. 6099 and 6100), January 12, 2007 (Docket Nos. 6571 and 6585), February 15, 2007 (Docket Nos. 6962 and 6968), March 16, 2007 (Docket Nos. 7300 and 7301), April 27, 2007 (Docket Nos. 7824 and 7825), May 22, 2007 (Docket Nos. 7998 and 7999), June 15, 2007 (Docket Nos. 8270 and 8271), July 13, 2007 (Docket Nos. 8616 and 8617), August 24, 2007 (Docket No. 9151), September 21, 2007 (Docket No. 9535), October 26, 2007 (Docket No. 10738), November 19, 2007 (Docket No. 10982), December 21, 2007 (Docket No. 11588), January 18, 2008 (Docket No. 12288), February 15, 2008 (Docket Nos. 12686 and 12687), March 27, 2008 (Docket Nos. 13269 and 13270), June 27, 2008 (Docket No. 13823), October 17, 2008 (Docket No. 14349), and November 14, 2008 (Docket No. 14442).

502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (I) Dates For Hearings Regarding Objections To Claims And (II) Certain Notices And Procedures Governing Objections To Claims (Docket No. 11187). In that motion, the Debtors requested this Court, among other things, to authorize the Debtors to continue certain of their current practices and procedures for filing and serving notice of omnibus Claims objections pursuant to the Claims Objection Procedures Order, including omnibus Claims objections to more than 100 Claims. On December 20, 2007, this Court granted this relief by entering the Order Under New Bankruptcy Rule 3007 And 11 U.S.C. § 105(a) Authorizing Debtors To Continue Claims Objection Procedures Under Order Dated December 7, 2006 Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (I) Dates For Hearings Regarding Objections To Claims And (II) Certain Notices And Procedures Governing Objections To Claims (Docket No. 11561).

26. In this Objection, the Debtors are objecting to 133 Proofs of Claim and 18 Claims listed on the Debtors' Schedules and Statements, as currently amended (the "Scheduled Liabilities"), all of which are set forth on Exhibit F hereto in alphabetical order by claimant and cross-referenced by proof of claim number and basis of objection.

Relief Requested

27. By this Objection, the Debtors seek entry of an order pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007 modifying and allowing (a) the Claims for liabilities owing in connection with the Debtors' Supplemental Executive Retirement Program (the "SERP")<sup>6</sup> (each, a "SERP Claim" and, collectively, the "SERP Claims") set forth

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<sup>6</sup> Since the separation from GM, Delphi has maintained the SERP for certain senior level salaried employees to provide retirement benefits that are comparable to those provided to their industry peers. The SERP is a non-  
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on Exhibit A-1 hereto as "SERP Claims Subject To Modification" because the Debtors have reached a settlement in principle with the holder (each, a "SERP Claim Holder" and, collectively, the "SERP Claim Holders") of each such SERP Claim in the amount set forth on Exhibit A-1 and (b) the Scheduled Liabilities set forth on Exhibit A-2 hereto as "SERP Scheduled Liabilities Subject To Modification" because the Debtors have reached a settlement in principle with each party (each, a "SERP Scheduled Party" and, collectively, the "SERP Scheduled Parties") to whom a Scheduled Liability is owing arising from the SERP (each, a "SERP Scheduled Liability") in the amount set forth on Exhibit A-2.

28. Second, the Debtors seek entry of an order pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007 disallowing and expunging the SERP Claims set forth on Exhibit B hereto as "Claims To Be Expunged" because they are duplicative of other Claims or have been amended or superseded by later-filed Claims (the "Duplicate Or Amended SERP Claims").

29. Third, the Debtors seek entry of an order pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007 modifying and allowing the Claims set forth on Exhibit C hereto because the Debtors have reached a settlement in principle with the holders of such Claims in the amount of each such Claim set forth on Exhibit C.

30. Finally, by this Objection, the Debtors seek entry of an order pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007 disallowing and expunging

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qualified defined benefit plan under the Internal Revenue Code (the "IRC") that is separate from, but is integrated with, the Delphi Retirement Program for Salaried Employees, which is the defined benefit pension plan under the IRC that Delphi maintains for its salaried employees. In connection with obligations allegedly owing under the SERP, certain claimants filed proofs of claim against the Debtors and certain other creditors were listed as scheduled creditors on the Debtors' statements of schedules and liabilities. By this Objection, the Debtors seek, among other things, to modify and allow those SERP Claims (including both Proofs of Claim and Scheduled Liabilities) that have been settled in principle.

the Claim set forth on Exhibit D hereto as "Claim To Be Expunged Pursuant To Settlement" because the Debtors have reached a settlement in principle with the holder of such Claim that the Claim should be disallowed and expunged.

Objections To Claims

G. SERP Claims And Scheduled Liabilities Subject To Modification

31. During their Claims review, the Debtors determined that certain SERP Claims Subject To Modification state the incorrect amount or are overstated. The Debtors have also determined that certain SERP Scheduled Liabilities Subject To Modification reflect liabilities or dollar amounts that are incorrect or overstated.

(a) SERP Claims Subject To Modification

32. In reconciling the SERP Claims Subject To Modification, the Debtors, together with the SERP Claim Holders, have reached a settlement in principle with respect to the proper amount and classification of each SERP Claim Subject To Modification as well as the proper Debtor which is liable for each such SERP Claim Subject To Modification.

33. The Debtors, having reached a settlement in principle with each SERP Claim Holder, seek to convert the amount of each SERP Claim Subject To Modification to a fully liquidated amount agreed to between the Debtors and the SERP Claim Holder and seek to have such SERP Claim Subject To Modification allowed in that agreed-upon amount as an unsecured Claim against the agreed-upon Debtor.

34. Set forth on Exhibit A-1 is a list of SERP Claims Subject To Modification that the Debtors believe should be modified solely to assert a properly classified, fully liquidated claim amount against a Debtor that, in some instances, may be different from the one identified by the SERP Claim Holder in the Proof of Claim. For each SERP Claim Subject To

Modification, Exhibit A-1 reflects the amount,<sup>7</sup> classification, and Debtor asserted in the SERP Claim Holder's Proof of Claim in a column titled "SERP Claim As Docketed." The Debtors and each SERP Claim Holder now agree that the amount owed in respect of each SERP Claim Subject To Modification is the proposed modified dollar amount for the SERP Claim set forth on Exhibit A-1 in a column titled "SERP Claim As Modified," and that the named Debtor identified in that column is the sole obligor for the SERP Claim.

35. The Debtors object to the asserted amount of each SERP Claim Subject To Modification listed on Exhibit A-1 and request that each such SERP Claim be allowed the amount listed in the "SERP Claim As Modified" column of Exhibit A-1, provided, however, that each such claim will be automatically adjusted, as necessary, to account for, among other things, actual payments received by the SERP Claim Holder during these chapter 11 cases pursuant to the Order Under 11 U.S.C. §§ 105(a), 363, 507, 1107, And 1108 (I) Authorizing Debtors To Pay Prepetition Wages And Salaries To Employees And Independent Contractors; (II) Authorizing Debtors To Pay Prepetition Benefits And Continue Maintenance Of Human Capital Benefit Programs In The Ordinary Course; And (III) Directing Banks To Honor Prepetition Checks For Payment Of Prepetition Human Capital Obligations (Docket No. 198) (the "Human Capital Order") entered by this Court on October 13, 2005.<sup>8</sup> Thus, no SERP Claim Holder listed on Exhibit A-1 would be entitled to receive a distribution on any SERP Claim Subject To Modification in an amount exceeding the dollar value listed as the "Modified Total" for such Claim on Exhibit A-1.

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<sup>7</sup> The asserted amounts for SERP Claims Subject To Modification on Exhibit A-1 reflect only asserted liquidated claims.

<sup>8</sup> The amounts set forth on Exhibit A-1 reflect payments made pursuant to the Human Capital Order prior to the filing of this Objection.

36. The Debtors are authorized to seek allowance of each of the SERP Claims Subject To Modification because either (a) the SERP Claims involve ordinary course controversies or (b) they have authority to do so under the Amended And Restated Order Under 11 U.S.C. §§ 363, 502, And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 8401) entered on June 26, 2007 (the "Amended And Restated Settlement Procedures Order").

37. Accordingly, the Debtors (a) object to the asserted amount for each SERP Claim Subject To Modification set forth on Exhibit A-1 and (b) seek an order modifying and allowing each SERP Claim Subject To Modification to reflect the Modified Total and, where applicable, the appropriate Debtor, as set forth on Exhibit A-1.

(b) SERP Scheduled Liabilities Subject To Modification

38. During the Debtors' review of liabilities owed in connection with the SERP, the Debtors reached settlements in principle with each SERP Scheduled Party to whom a SERP Scheduled Liability Subject To Modification is owing. Accordingly, the Debtors seek to convert the amount of each SERP Scheduled Liability Subject To Modification to a fully liquidated amount agreed to between the Debtors and the relevant SERP Scheduled Party and seek to have such SERP Scheduled Liability Subject To Modification allowed in that agreed-upon amount as an unsecured Scheduled Liability against the agreed-upon Debtor.

39. Set forth on Exhibit A-2 is a list of SERP Scheduled Liabilities Subject To Modification that the Debtors believe should be allowed as a properly classified, fully liquidated Claim. Accordingly, the Debtors object to the amount for each SERP Scheduled Liability Subject To Modification listed on Exhibit A-2 and request that each such SERP Claim be revised to reflect the amount listed in the "SERP Scheduled Liability As Modified" column of Exhibit A-

2, provided, however, that each such claim will be automatically adjusted, as necessary, to account for, among other things, actual payments received by the SERP Scheduled Party during these chapter 11 cases pursuant to the Human Capital Order.<sup>9</sup> Thus, no SERP Scheduled Party listed on Exhibit A-2 would be entitled to receive a distribution on any SERP Scheduled Liability Subject To Modification in an amount exceeding the dollar value listed as the "Modified Total" for such Claim on Exhibit A-2.

40. For clarity, Exhibits A-1 and A-2 refer to a Debtor entity by case number and Exhibit E sets forth the formal name of the Debtor entity and its associated bankruptcy case number referenced in Exhibits A-1 or A-2.

41. The Debtors are authorized to seek allowance of each of the SERP Scheduled Liabilities Subject To Modification because either (a) the SERP Scheduled Liabilities Subject To Modification involve ordinary course controversies or (b) they have authority to do so under the Amended And Restated Settlement Procedures Order.

#### H. Duplicate Or Amended SERP Claims

42. During their Claims review, the Debtors determined that certain Proofs of Claim in fact assert a duplicate SERP Claim (the "Duplicate SERP Claims") for a single liability. In such instances, a Duplicate SERP Claim arose when a Claimant filed two Proofs of Claim against the same Debtor entity for the same liability. In an effort to eliminate the Duplicate SERP Claims, the Debtors reviewed the Proofs of Claim, the supporting documentation provided in those Proofs of Claim, and the Debtors' Schedules and Statements to determine which Duplicate SERP Claim should be the surviving claim.

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<sup>9</sup> The amounts set forth on Exhibit A-2 reflect payments made pursuant to the Human Capital Order prior to the filing of this Objection.

43. Additionally, the Debtors determined that certain SERP Claims evidenced by Proofs of Claim were subsequently amended or superseded by other Proofs of Claim filed by creditors with respect to the same liabilities (the "Amended SERP Claims"). For instance, the Amended SERP Claims were filed to (a) amend an amount previously asserted in an earlier Proof of Claim (the "Original Claim") and/or (b) to amend the classification of an earlier Original Claim.

44. It is axiomatic that creditors are not entitled to multiple recoveries for a single liability against a debtor. Accordingly, the Debtors wish to eliminate (a) the Duplicate SERP Claims and (b) Original Claims for which Amended SERP Claims were subsequently filed.

45. Set forth on Exhibit B is a list of SERP Claims that the Debtors have identified as Duplicate Or Amended SERP Claims. For each Duplicate Or Amended SERP Claim, Exhibit B classifies a Proof of Claim as either a "SERP Claim To Be Expunged" or as a "Surviving SERP Claim." The current status of each Surviving SERP Claim is set forth on Exhibit B. The Debtors request that each Claim identified as a SERP Claim To Be Expunged on Exhibit B be disallowed and expunged in its entirety.

I. Claims Subject To Modification

46. During their Claims review, the Debtors determined that certain Claims for liabilities, other than liabilities owing in connection with the SERP, state an incorrect amount or are overstated (collectively, the "Claims Subject To Modification"). In reconciling the Claims Subject To Modification, the Debtors, together with the current holders of such Claims and, as applicable, the original claimants asserting such Claims (the "Claimants"), have reached a settlement in principle with respect to the proper amount and classification of each Claim Subject To Modification as well as the proper Debtor which is liable for each such Claim.

47. The Debtors, having reached a settlement in principle with each Claimant, seek to convert the amount of each Claim Subject To Modification to a fully liquidated amount agreed to between the Debtors and the Claimant and seek to have such Claim allowed in that agreed-upon amount as an unsecured Claim against the agreed-upon Debtor.

48. Set forth on Exhibit C is a list of Claims Subject To Modification that the Debtors believe should be modified solely to assert a properly classified, fully liquidated claim amount against a Debtor that, in some instances, may be different from the one identified by the Claimant. For each Claim Subject To Modification, Exhibit C reflects the amount, classification, and Debtor asserted in the Claimant's Proof of Claim in a column titled "Claim As Docketed."<sup>10</sup> The Debtors and each Claimant now agree that the amount asserted in each Claim Subject To Modification is owed only in the proposed modified dollar amount for the Claim set forth on Exhibit C in a column titled "Claim As Modified," and that the named Debtor identified in that column is the sole obligor on the Claim.

49. The Debtors object to the amount for each Claim Subject To Modification listed on Exhibit C and request that each such Claim be revised to reflect the amount listed in the "Claim As Modified" column of Exhibit C. Thus, no Claimant listed on Exhibit C would be entitled to receive a distribution on any Claim Subject To Modification in an amount exceeding the dollar value listed as the "Modified Total" for such Claim on Exhibit C. For clarity, Exhibit C refers to a Debtor entity by case number and Exhibit D sets forth the formal name of the Debtor entity and its associated bankruptcy case number referenced in Exhibit C.

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<sup>10</sup> The "Asserted Claim Amounts" on Exhibit C reflect only asserted liquidated claims.

50. As stated above, the Debtors are authorized to seek allowance of each of the Claims Subject To Modification because either (a) the Claims involve ordinary course controversies or (b) the Debtors have authority to do so under the Settlement Procedures Order.

51. Accordingly, the Debtors (a) object to the asserted amount for each Claim Subject To Modification set forth on Exhibit C and (b) seek an order modifying and allowing each Claim Subject To Modification to reflect the Modified Total and, where applicable, the appropriate Debtor as set forth on Exhibit C.

J. Claim To Be Expunged Pursuant To Settlement

52. During their Claims review, the Debtors determined that a certain Proof of Claim asserts liabilities and a dollar amount that are not owing as a result of a settlement in principle with the holder of the Claim (the "Claim To Be Expunged Pursuant To Settlement"). Accordingly, the Debtors wish to eliminate the Claim To Be Expunged Pursuant To Settlement.

53. Set forth on Exhibit D is the Claim that the Debtors have identified as the Claim To Be Expunged Pursuant To Settlement. The Debtors request that the Claim marked as the Claim To Be Expunged Pursuant To Settlement on Exhibit D be disallowed and expunged in its entirety.

54. Accordingly, the Debtors (a) object to the Claim To Be Expunged Pursuant To Settlement listed on Exhibit D and (b) seek entry of an order disallowing and expunging in its entirety the Claim To Be Expunged Pursuant To Settlement.

Separate Contested Matters

55. Pursuant to the Claims Objection Procedures Order, to the extent that a response is filed with respect to any Claim listed in this Thirty-Third Omnibus Claims Objection, each such Claim and the objection to such Claim asserted in this Objection will be deemed to constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. Pursuant to the

Claims Objection Procedures Order, any order entered by the Court with respect to an objection asserted in this Objection will be deemed a separate order with respect to each Claim.

Releases And Reservation Of Rights

56. The Debtors expressly reserve the right to amend, modify, or supplement this Thirty-Third Omnibus Claims Objection and to file additional objections to any other Claims (filed or not) which may be asserted against the Debtors, including without limitation the right to object to any Claim not objected to in this Objection on the basis that it has been asserted against the wrong Debtor entity. Should one or more of the grounds for objection stated in this Objection be dismissed, the Debtors reserve their rights to object on other stated grounds or on any other grounds that the Debtors discover during the pendency of these cases. In addition, the Debtors reserve the right to seek further reduction of any Claim to the extent that such Claim has been paid.

57. For each Claim the Debtors seek to allow pursuant to this Objection, such allowance is conditioned upon the following releases and reservations of rights:

- (a) The allowance of the Claim shall act as an injunction against any "Person" (as that term is defined in 101(41) of the Bankruptcy Code) commencing any action, employment of process, or act to collect, offset, or recover with respect to each such Claim. This injunction specifically includes all Actions under the Employee Retirement Income Security Act of 1974, as amended, which regulates employee benefit plans; Title VII of the Civil Rights Act of 1964, as amended, which prohibits discrimination in employment based on race, color, national origin, religion, or sex; the Americans with Disabilities Act, which prohibits discrimination in employment based on disability; the Age Discrimination in Employment Act, which prohibits discrimination in employment based on age; the Equal Pay Act, which prohibits wage discrimination; state fair employment practices or civil rights laws; and any other federal, state or local law, order, or regulation or the common law relating to employment or employment discrimination, including those which preclude any form of discrimination based on age. Nothing contained herein is intended to preclude Delphi from continuing the

benefits provided under the Delphi Life And Disability Benefits Program For Salaried Employees and the Salaried Health Care Plan (or Claimant's rights, if any, to receive benefits thereunder), subject to the terms thereof and Delphi's rights and defenses thereto.

Furthermore, nothing contained herein shall alter (a) the Claimant's right(s) to continue to receive benefits related to the Delphi Retirement Program for Salaried Employees and (b) Delphi's reciprocal rights and defenses thereto.

- (b) The allowance of each such Claim subject to this Thirty-Third Omnibus Claims Objection will hereby resolve all of the responses filed by Claimants to prior omnibus claims objections with respect to each such Claim subject to this Thirty-Third Omnibus Claims Objection.

58. For each Claim Subject To Modification the Debtors seek to allow pursuant to this Objection, such allowance is further conditioned upon the following releases and reservations of rights:

- (a) Without further order of this Court, the Debtors are authorized to offset or reduce the Claim Subject To Modification for purposes of distribution to holders of allowed claims entitled to receive distributions under any plan of reorganization of the Debtors by the amount of any cure payments made on account of the assumption, pursuant to section 365 of the Bankruptcy Code, of an executory contract or unexpired lease to which the counterparty associated with the Proof of Claim is a party.
- (b) To the extent that a Claim Subject To Modification also incorporates a reclamation demand with respect to which either (i) the Debtors and the Claimant have entered into a letter agreement whereby the Debtors and the Claimant agreed upon the valid amount of the reclamation demand or (ii) the Claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (b)(i) and (ii), each, a "Reclamation Agreement"), the Claimant holding such Claim Subject To Modification reserves the right, pursuant to section 503(b) of the Bankruptcy Code, to seek administrative priority status for that portion of the Claim Subject To Modification subject to such Reclamation Agreement, subject to the Debtors' right to seek, at any time and notwithstanding a Claimant's agreement to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses (the "Reserved Defenses") with respect to the reclamation demand are valid and the classification set forth on Exhibit C for such Claim Subject To Modification shall not

be deemed to waive or in any way impair the foregoing right of the Claimant to seek administrative expense priority status for that portion of the Claim Subject To Modification subject to such Reclamation Agreement.

Responses To Objections

59. Responses to the Thirty-Third Omnibus Claims Objection are governed by the provisions of the Claims Objection Procedures Order. The following summarizes the provisions of that Order, but is qualified in all respects by the express terms thereof.

K. Filing And Service Of Responses

60. To contest an objection, responses (each, a "Response"), if any, to the Thirty-Third Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton), in each case so as to be **received no later than 4:00 p.m. (prevailing Eastern time) on January 20, 2009.**

L. Contents Of Responses

61. Every Response to this Thirty-Third Omnibus Claims Objection must contain at a minimum the following:

- (a) the title of the claims objection to which the Response is directed;
- (b) the name of the Claimant and a brief description of the basis for the amount of the Claim;
- (c) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which the Claimant will rely in opposing the claims objection;
- (d) unless already set forth in the Proof of Claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that the Claimant need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that the Claimant must disclose to the Debtors all information and provide copies of all documents that the Claimant believes to be confidential, proprietary, or otherwise protected and upon which the Claimant intends to rely in support of its Claim, subject to appropriate confidentiality constraints;
- (e) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that the Claimant believes would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate; and
- (f) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the claim.

M. Timely Response Required

62. If a Response is properly and timely filed and served in accordance with the foregoing procedures, the hearing on the relevant Claims covered by the Response will be adjourned to a future hearing, the date of which will be determined by the Debtors, by serving notice to the Claimant as provided in the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors request that this Court conduct a final hearing on January 27, 2009 at 10:00 a.m. (prevailing Eastern time). The procedures set forth in the Claims Objection

Procedures Order will apply to all Responses and hearings arising from this Thirty-Third  
Omnibus Claims Objection.

63. Pursuant to the Claims Objection Procedures Order, only those Responses  
made in writing and timely filed and received will be considered by the Court. If a Claimant  
whose Proof of Claim is subject to the Thirty-Third Omnibus Claims Objection and who is  
served with the Thirty-Third Omnibus Claims Objection fails to file and serve a timely Response  
in compliance with the Claims Objection Procedures Order, the Debtors may present to the Court  
an appropriate order seeking relief with respect to such Claim consistent with the relief sought in  
the Thirty-Third Omnibus Claims Objection without further notice to the Claimant, provided that,  
upon entry of such an order, the Claimant will receive notice of the entry of such order as  
provided in the Claims Objection Procedures Order; provided further, however, that if the  
Claimant files a timely Response which does not include the required minimum information  
required by the Claims Objection Procedures Order, the Debtors may seek disallowance and  
expungement of the relevant Claim or Claims only in accordance with the Claims Objection  
Procedures Order.

64. To the extent that a Claim would be subject to estimation pursuant to  
section 502(c) of the Bankruptcy Code, if the Claimant has filed a Response in accordance with  
the procedures outlined above which (a) acknowledges that the Claim is contingent or fully or  
partially unliquidated and (b) provides the amount that the Claimant believes would be the  
allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency,  
as appropriate (the "Claimant's Asserted Estimated Amount"), pursuant to the Claims Objection  
Procedures Order the Debtors may elect to accept provisionally the Claimant's Asserted  
Estimated Amount as the estimated amount of such Claim pursuant to section 502(c) of the

Bankruptcy Code for all purposes other than allowance, but including voting and establishing reserves for purposes of distribution under a reorganization plan, subject to further objection and reduction as appropriate and section 502(j) of the Bankruptcy Code, by providing notice as described more fully in the Claims Objection Procedures Order.

Replies To Responses

65. Replies to any Responses will be governed by the Claims Objection Procedures Order.

Service Of Thirty-Third Omnibus Claims Objection Order

66. Service of any order with regard to this Thirty-Third Omnibus Claims Objection will be made in accordance with the Claims Objection Procedures Order.

Further Information

67. Questions about this Thirty-Third Omnibus Claims Objection or requests for additional information about the proposed disposition of Claims hereunder should be directed to the Debtors' counsel by e-mail to [delphi@skadden.com](mailto:delphi@skadden.com), by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to the Claims Agent at 1-888-249-2691 or [www.delphidocket.com](http://www.delphidocket.com). Claimants should not contact the Clerk of the Bankruptcy Court to discuss the merits of their Claims.

Notice

68. Notice of this Motion has been provided in accordance with the Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management,

And Administrative Procedures, entered March 20, 2006 (Docket No. 2883), and the Thirteenth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered December 4, 2008 (Docket No. 14534). In light of the nature of the relief requested, the Debtors submit that no other or further notice is necessary.

69. Pursuant to the Claims Objection Procedures Order, the Debtors will provide each Claimant whose Proof of Claim is subject to an objection pursuant to this Thirty-Third Omnibus Claims Objection with a personalized Notice Of Objection To Claim which specifically identifies the Claimant's Proof of Claim that is subject to an objection and the basis for such objection as well as a copy of the Claims Objection Procedures Order. A form of the Notice Of Objection To Claim to be sent to the Claimants listed on Exhibits A-1 and C is attached hereto as Exhibit G. A form of the Notice Of Objection To Claim to be sent to the Claimants listed on Exhibits B and D is attached hereto as Exhibit H. A form of the Notice Of Objection To Claim to be sent to the Claimants listed on Exhibit A-2 is attached hereto as Exhibit I. Claimants will receive a copy of this Thirty-Third Omnibus Claims Objection without Exhibits A through I hereto. Claimants will nonetheless be able to review Exhibits A through I hereto free of charge by accessing the Debtors' Legal Information Website ([www.delphidocket.com](http://www.delphidocket.com)). In light of the nature of the relief requested, the Debtors submit that no other or further notice is necessary.

WHEREFORE the Debtors respectfully request that the Court enter an order (a) granting the relief requested herein and (b) granting the Debtors such other and further relief as is just.

Dated: New York, New York  
December 22, 2008

SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP

By: /s/ John Wm. Butler, Jr.  
John Wm. Butler, Jr.  
John K. Lyons  
Ron E. Meisler  
333 West Wacker Drive, Suite 2100  
Chicago, Illinois 60606

- and -

By: /s/ Kayalyn A. Marafioti  
Kayalyn A. Marafioti  
Thomas J. Matz  
Four Times Square  
New York, New York 10036

Attorneys for Delphi Corporation, et al.,  
Debtors and Debtors-in-Possession

## EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED**	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
<p>Claim: 12117 Date Filed: 07/28/2006 Docketed Total: \$0.00 Filing Creditor Name: ALBRECHT DONALD D</p>	<p>Claim Holder Name ALBRECHT DONALD D</p> <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td>_____</td> <td>_____</td> <td>UNL</td> </tr> <tr> <td></td> <td></td> <td></td> <td>UNL</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	_____	_____	UNL				UNL	<p>Docketed Total: UNL</p> <p>Allowed Total: \$480,962.66</p> <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$480,962.66</td> </tr> </table> <p>\$480,962.66</p>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	_____	_____	_____				\$480,962.66
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481	_____	_____	UNL																							
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05-44481	_____	_____	_____																							
			\$480,962.66																							
<p>Claim: 6693 Date Filed: 05/23/2006 Docketed Total: \$0.00 Filing Creditor Name: ANDERSON JON R</p>	<p>Claim Holder Name ANDERSON JON R</p> <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td>_____</td> <td>UNL</td> <td>_____</td> </tr> <tr> <td></td> <td></td> <td>UNL</td> <td>_____</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	_____	UNL	_____			UNL	_____	<p>Docketed Total: UNL</p> <p>Allowed Total: \$661,458.53</p> <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$661,458.53</td> </tr> </table> <p>\$661,458.53</p>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	_____	_____	_____				\$661,458.53
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481	_____	UNL	_____																							
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05-44481	_____	_____	_____																							
			\$661,458.53																							
<p>Claim: 9683 Date Filed: 07/17/2006 Docketed Total: \$0.00 Filing Creditor Name: ARNOLD THOMAS B</p>	<p>Claim Holder Name ARNOLD THOMAS B</p> <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td>_____</td> <td>_____</td> <td>UNL</td> </tr> <tr> <td></td> <td></td> <td></td> <td>UNL</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	_____	_____	UNL				UNL	<p>Docketed Total: UNL</p> <p>Allowed Total: \$138,910.45</p> <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$138,910.45</td> </tr> </table> <p>\$138,910.45</p>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	_____	_____	_____				\$138,910.45
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481	_____	_____	UNL																							
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05-44481	_____	_____	_____																							
			\$138,910.45																							
<p>Claim: 10854 Date Filed: 07/25/2006 Docketed Total: \$20,000.00 Filing Creditor Name: BANK WAYNE H</p>	<p>Claim Holder Name BANK WAYNE H</p> <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td>_____</td> <td>_____</td> <td>\$20,000.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$20,000.00</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	_____	_____	\$20,000.00				\$20,000.00	<p>Docketed Total: \$20,000.00</p> <p>Allowed Total: \$433,387.84</p> <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$433,387.84</td> </tr> </table> <p>\$433,387.84</p>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	_____	_____	_____				\$433,387.84
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
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05-44481	_____	_____	_____																							
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\* See Exhibit E for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.

\*\*\* Certain creditors' addresses are intentionally omitted.

EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED***	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																																			
<p>Claim: 9657                  Date Filed: 07/17/2006                  Docketed Total: \$1,142,111.00                  Filing Creditor Name:                  BECK BRUCE T</p>	<p>Claim Holder Name                  BECK BRUCE T</p> <table> <tr> <td></td> <td>Docketed Total:</td> <td>\$1,142,111.00</td> </tr> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$1,142,111.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,142,111.00</td> </tr> </table>		Docketed Total:	\$1,142,111.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$1,142,111.00				\$1,142,111.00	<p>Allowed Total: \$590,788.65</p> <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$590,788.65</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$590,788.65</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$590,788.65				\$590,788.65								
	Docketed Total:	\$1,142,111.00																																			
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																		
05-44481			\$1,142,111.00																																		
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05-44481			\$590,788.65																																		
			\$590,788.65																																		
<p>Claim: 9833                  Date Filed: 07/18/2006                  Docketed Total: \$462,000.00                  Filing Creditor Name:                  BREMER RICHARD J</p>	<p>Claim Holder Name                  BREMER RICHARD J</p> <table> <tr> <td></td> <td>Docketed Total:</td> <td>\$462,000.00</td> </tr> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$462,000.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$462,000.00</td> </tr> </table>		Docketed Total:	\$462,000.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$462,000.00				\$462,000.00	<p>Allowed Total: \$475,185.98</p> <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$475,185.98</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$475,185.98</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$475,185.98				\$475,185.98								
	Docketed Total:	\$462,000.00																																			
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																		
05-44481			\$462,000.00																																		
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05-44481			\$475,185.98																																		
			\$475,185.98																																		
<p>Claim: 12103                  Date Filed: 07/28/2006                  Docketed Total: \$1,467,882.00                  Filing Creditor Name:                  BROOKS GARY J &amp; KATHLEEN L</p>	<p>Claim Holder Name                  BROOKS GARY J &amp; KATHLEEN L</p> <table> <tr> <td></td> <td>Docketed Total:</td> <td>\$1,467,882.00</td> </tr> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$366,859.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,101,023.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$366,859.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,101,023.00</td> </tr> </table>		Docketed Total:	\$1,467,882.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$366,859.00				\$1,101,023.00				\$366,859.00				\$1,101,023.00	<p>Allowed Total: \$367,793.32</p> <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$367,793.32</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$367,793.32</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$367,793.32				\$367,793.32
	Docketed Total:	\$1,467,882.00																																			
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																		
05-44481			\$366,859.00																																		
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05-44481			\$367,793.32																																		
			\$367,793.32																																		
<p>Claim: 10852                  Date Filed: 07/25/2006                  Docketed Total: \$0.00                  Filing Creditor Name:                  COLLINS WILLIAM L</p>	<p>Claim Holder Name                  COLLINS WILLIAM L</p> <table> <tr> <td></td> <td>Docketed Total:</td> <td>UNL</td> </tr> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td>UNL</td> </tr> <tr> <td></td> <td></td> <td></td> <td>UNL</td> </tr> </table>		Docketed Total:	UNL	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			UNL				UNL	<p>Allowed Total: \$429,220.05</p> <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$429,220.05</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$429,220.05</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$429,220.05				\$429,220.05								
	Docketed Total:	UNL																																			
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																		
05-44481			UNL																																		
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EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED***	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
<p>Claim: 16769                      Date Filed: 01/07/2008                      Docketed Total: \$1,897,936.00                      Filing Creditor Name:                      COTTEN CHARLES A</p>	<p>Claim Holder Name                      COTTEN CHARLES A                      Docketed Total: \$1,897,936.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$1,897,936.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,897,936.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$1,897,936.00				\$1,897,936.00	<p>Allowed Total: \$891,602.39</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$891,602.39</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$891,602.39</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$891,602.39				\$891,602.39
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$1,897,936.00																							
			\$1,897,936.00																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$891,602.39																							
			\$891,602.39																							
<p>Claim: 16828                      Date Filed: 11/05/2008                      Docketed Total: \$156,351.92                      Filing Creditor Name:                      COY RAMSEY</p>	<p>Claim Holder Name                      COY RAMSEY                      Docketed Total: \$156,351.92</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$156,351.92</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$156,351.92</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$156,351.92				\$156,351.92	<p>Allowed Total: \$156,351.92</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$156,351.92</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$156,351.92</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$156,351.92				\$156,351.92
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$156,351.92																							
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$156,351.92																							
			\$156,351.92																							
<p>Claim: 10605                      Date Filed: 07/25/2006                      Docketed Total: \$0.00                      Filing Creditor Name:                      CRACRAFT LARRY F</p>	<p>Claim Holder Name                      CRACRAFT LARRY F                      Docketed Total: UNL</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>UNL</td> </tr> <tr> <td></td> <td></td> <td></td> <td>UNL</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			UNL				UNL	<p>Allowed Total: \$252,317.49</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$252,317.49</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$252,317.49</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$252,317.49				\$252,317.49
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			UNL																							
			UNL																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$252,317.49																							
			\$252,317.49																							
<p>Claim: 16772                      Date Filed: 01/09/2008                      Docketed Total: \$506,253.43                      Filing Creditor Name:                      DETTINGER ROBERT E</p>	<p>Claim Holder Name                      DETTINGER ROBERT E                      Docketed Total: \$506,253.43</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$506,253.43</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$506,253.43</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$506,253.43				\$506,253.43	<p>Allowed Total: \$289,538.39</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$289,538.39</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$289,538.39</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$289,538.39				\$289,538.39
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$506,253.43																							
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05-44481			\$289,538.39																							
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\* See Exhibit E for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.

\*\*\* Certain creditors' addresses are intentionally omitted.

EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED***	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<p>Claim: 9608                  Date Filed: 07/17/2006                  Docketed Total: \$0.00                  Filing Creditor Name:                  DRURY DAVID L</p>	<p>Claim Holder Name                  DRURY DAVID L                  Docketed Total: UNL                  Case Number*                  05-44481  <u>Secured</u> _____  <u>Priority</u> _____  <u>Unsecured</u> _____                  UNL                  UNL</p>	<p>Allowed Total: \$795,580.89                  Case Number*                  05-44481  <u>Secured</u> _____  <u>Priority</u> _____  <u>Unsecured</u> _____                  \$795,580.89                  \$795,580.89</p>
<p>Claim: 10826                  Date Filed: 07/25/2006                  Docketed Total: \$497,400.00                  Filing Creditor Name:                  FATZINGER ROBERT L</p>	<p>Claim Holder Name                  FATZINGER ROBERT L                  Docketed Total: \$497,400.00                  Case Number*                  05-44481  <u>Secured</u> _____  <u>Priority</u> _____  <u>Unsecured</u> _____                  \$497,400.00                  \$497,400.00</p>	<p>Allowed Total: \$204,326.38                  Case Number*                  05-44481  <u>Secured</u> _____  <u>Priority</u> _____  <u>Unsecured</u> _____                  \$204,326.38                  \$204,326.38</p>
<p>Claim: 16767                  Date Filed: 01/07/2008                  Docketed Total: \$1,233,634.80                  Filing Creditor Name:                  GOLDSWEIG DAVID N</p>	<p>Claim Holder Name                  GOLDSWEIG DAVID N                  Docketed Total: \$1,233,634.80                  Case Number*                  05-44481  <u>Secured</u> _____  <u>Priority</u> _____  <u>Unsecured</u> _____                  \$1,233,634.80                  \$1,233,634.80</p>	<p>Allowed Total: \$490,329.07                  Case Number*                  05-44481  <u>Secured</u> _____  <u>Priority</u> _____  <u>Unsecured</u> _____                  \$490,329.07                  \$490,329.07</p>
<p>Claim: 9536                  Date Filed: 07/14/2006                  Docketed Total: \$0.00                  Filing Creditor Name:                  GOLICK EDWARD A</p>	<p>Claim Holder Name                  GOLICK EDWARD A                  Docketed Total: UNL                  Case Number*                  05-44481  <u>Secured</u> _____  <u>Priority</u> _____  <u>Unsecured</u> _____                  UNL                  UNL</p>	<p>Allowed Total: \$474,181.20                  Case Number*                  05-44481  <u>Secured</u> _____  <u>Priority</u> _____  <u>Unsecured</u> _____                  \$474,181.20                  \$474,181.20</p>

\* See Exhibit E for a listing of debtor entities by case number.

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## EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED***	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																												
<p>Claim: 9229 Date Filed: 07/10/2006 Docketed Total: \$0.00 Filing Creditor Name: GORDON PATRICIA A</p>	<p>Claim Holder Name GORDON PATRICIA A</p> <table> <tr> <td>Docketed Total:</td> <td>UNL</td> <td>Allowed Total:</td> <td>\$151,278.47</td> </tr> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td>UNL</td> <td>UNL</td> <td>UNL</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </table>	Docketed Total:	UNL	Allowed Total:	\$151,278.47	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	UNL	UNL	UNL					<table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td>UNL</td> <td>UNL</td> <td>UNL</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	UNL	UNL	UNL				
Docketed Total:	UNL	Allowed Total:	\$151,278.47																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481	UNL	UNL	UNL																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481	UNL	UNL	UNL																											
<p>Claim: 15802 Date Filed: 08/02/2006 Docketed Total: \$0.00 Filing Creditor Name: HANDLEY RALPH E</p>	<p>Claim Holder Name HANDLEY RALPH E</p> <table> <tr> <td>Docketed Total:</td> <td>UNL</td> <td>Allowed Total:</td> <td>\$688,154.49</td> </tr> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td>UNL</td> <td>UNL</td> <td>UNL</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </table>	Docketed Total:	UNL	Allowed Total:	\$688,154.49	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	UNL	UNL	UNL					<table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td>UNL</td> <td>UNL</td> <td>UNL</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	UNL	UNL	UNL				
Docketed Total:	UNL	Allowed Total:	\$688,154.49																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481	UNL	UNL	UNL																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481	UNL	UNL	UNL																											
<p>Claim: 10413 Date Filed: 07/24/2006 Docketed Total: \$0.00 Filing Creditor Name: HEGSTROM JAMES B</p>	<p>Claim Holder Name HEGSTROM JAMES B</p> <table> <tr> <td>Docketed Total:</td> <td>UNL</td> <td>Allowed Total:</td> <td>\$275,352.94</td> </tr> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td>UNL</td> <td>UNL</td> <td>UNL</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </table>	Docketed Total:	UNL	Allowed Total:	\$275,352.94	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	UNL	UNL	UNL					<table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td>UNL</td> <td>UNL</td> <td>UNL</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	UNL	UNL	UNL				
Docketed Total:	UNL	Allowed Total:	\$275,352.94																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481	UNL	UNL	UNL																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481	UNL	UNL	UNL																											
<p>Claim: 16795 Date Filed: 01/28/2008 Docketed Total: \$457,668.25 Filing Creditor Name: HEILMAN GERALD D</p>	<p>Claim Holder Name HEILMAN GERALD D</p> <table> <tr> <td>Docketed Total:</td> <td>\$457,668.25</td> <td>Allowed Total:</td> <td>\$457,668.25</td> </tr> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td>UNL</td> <td>UNL</td> <td>UNL</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </table>	Docketed Total:	\$457,668.25	Allowed Total:	\$457,668.25	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	UNL	UNL	UNL					<table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td>UNL</td> <td>UNL</td> <td>UNL</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	UNL	UNL	UNL				
Docketed Total:	\$457,668.25	Allowed Total:	\$457,668.25																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481	UNL	UNL	UNL																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481	UNL	UNL	UNL																											

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EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED***	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																										
<p>Claim: 11033          Date Filed: 07/26/2006          Docketed Total: \$1,690,647.15          Filing Creditor Name:          HELM WESLEY D</p>	<p>Claim Holder Name          HELM WESLEY D</p> <table> <tr> <td>Docketed Total:</td> <td>\$1,690,647.15</td> </tr> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$1,690,647.15</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,690,647.15</td> </tr> </table>	Docketed Total:	\$1,690,647.15	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$1,690,647.15				\$1,690,647.15	<p>Allowed Total: \$938,944.59</p> <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$938,944.59</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$938,944.59</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$938,944.59				\$938,944.59
Docketed Total:	\$1,690,647.15																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																									
05-44481			\$1,690,647.15																									
			\$1,690,647.15																									
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05-44481			\$938,944.59																									
			\$938,944.59																									
<p>Claim: 16719          Date Filed: 10/04/2007          Docketed Total: \$540,000.00          Filing Creditor Name:          HENDRICKSON DAVID M</p>	<p>Claim Holder Name          HENDRICKSON DAVID M</p> <table> <tr> <td>Docketed Total:</td> <td>\$540,000.00</td> </tr> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$540,000.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$540,000.00</td> </tr> </table>	Docketed Total:	\$540,000.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$540,000.00				\$540,000.00	<p>Allowed Total: \$505,963.07</p> <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$505,963.07</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$505,963.07</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$505,963.07				\$505,963.07
Docketed Total:	\$540,000.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																									
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			\$540,000.00																									
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																									
05-44481			\$505,963.07																									
			\$505,963.07																									
<p>Claim: 11944          Date Filed: 07/28/2006          Docketed Total: \$0.00          Filing Creditor Name:          HERREN WILLIAM R</p>	<p>Claim Holder Name          HERREN WILLIAM R</p> <table> <tr> <td>Docketed Total:</td> <td>UNL</td> </tr> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td>UNL</td> </tr> <tr> <td></td> <td></td> <td></td> <td>UNL</td> </tr> </table>	Docketed Total:	UNL	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			UNL				UNL	<p>Allowed Total: \$1,356,968.31</p> <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$1,356,968.31</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,356,968.31</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$1,356,968.31				\$1,356,968.31
Docketed Total:	UNL																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																									
05-44481			UNL																									
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\*\*\* Certain creditors' addresses are intentionally omitted.

EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED***	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																											
<p>Claim: 10560                      Date Filed: 07/24/2006                      Docketed Total: \$15,650.00                      Filing Creditor Name:                      HODITS JR FRANK W</p>	<p>Claim Holder Name                      HODITS JR FRANK W</p> <table> <tr> <td></td> <td>Docketed Total:</td> <td>\$15,650.00</td> </tr> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$15,650.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$15,650.00</td> </tr> </table>		Docketed Total:	\$15,650.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$15,650.00				\$15,650.00	<p>Allowed Total: \$449,345.55</p> <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$449,345.55</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$449,345.55</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$449,345.55				\$449,345.55
	Docketed Total:	\$15,650.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44481			\$15,650.00																										
			\$15,650.00																										
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44481			\$449,345.55																										
			\$449,345.55																										
<p>Claim: 13463                      Date Filed: 07/31/2006                      Docketed Total: \$3,000,000.00                      Filing Creditor Name:                      HOLDEN JOHN DONALDSON</p>	<p>Claim Holder Name                      HOLDEN JOHN DONALDSON</p> <table> <tr> <td></td> <td>Docketed Total:</td> <td>\$3,000,000.00</td> </tr> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td>\$3,000,000.00</td> <td></td> </tr> <tr> <td></td> <td></td> <td>\$3,000,000.00</td> <td></td> </tr> </table>		Docketed Total:	\$3,000,000.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$3,000,000.00				\$3,000,000.00		<p>Allowed Total: \$803,517.77</p> <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$803,517.77</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$803,517.77</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$803,517.77				\$803,517.77
	Docketed Total:	\$3,000,000.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44481		\$3,000,000.00																											
		\$3,000,000.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44481			\$803,517.77																										
			\$803,517.77																										
<p>Claim: 9439                      Date Filed: 07/13/2006                      Docketed Total: \$868,272.00                      Filing Creditor Name:                      HOLLASCH KURT D</p>	<p>Claim Holder Name                      HOLLASCH KURT D</p> <table> <tr> <td></td> <td>Docketed Total:</td> <td>\$868,272.00</td> </tr> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$868,272.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$868,272.00</td> </tr> </table>		Docketed Total:	\$868,272.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$868,272.00				\$868,272.00	<p>Allowed Total: \$1,135,197.60</p> <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$1,135,197.60</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,135,197.60</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$1,135,197.60				\$1,135,197.60
	Docketed Total:	\$868,272.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44481			\$868,272.00																										
			\$868,272.00																										
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44481			\$1,135,197.60																										
			\$1,135,197.60																										
<p>Claim: 9600                      Date Filed: 07/17/2006                      Docketed Total: \$0.00                      Filing Creditor Name:                      HOLMES JOHN R</p>	<p>Claim Holder Name                      HOLMES JOHN R</p> <table> <tr> <td></td> <td>Docketed Total:</td> <td>UNL</td> </tr> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td>UNL</td> </tr> <tr> <td></td> <td></td> <td></td> <td>UNL</td> </tr> </table>		Docketed Total:	UNL	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			UNL				UNL	<p>Allowed Total: \$1,029,067.30</p> <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$1,029,067.30</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,029,067.30</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$1,029,067.30				\$1,029,067.30
	Docketed Total:	UNL																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44481			UNL																										
			UNL																										
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44481			\$1,029,067.30																										
			\$1,029,067.30																										

\* See Exhibit E for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.

\*\*\* Certain creditors' addresses are intentionally omitted.

EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED***	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
<p>Claim: 12150                      Date Filed: 07/28/2006                      Docketed Total: \$0.00                      Filing Creditor Name:                      HOSSENLOPP PETER M</p>	<p>Claim Holder Name                      HOSSENLOPP PETER M</p> <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td>UNL</td> </tr> <tr> <td></td> <td></td> <td></td> <td>UNL</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			UNL				UNL	<p>Allowed Total: \$270,416.79</p> <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$270,416.79</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$270,416.79</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$270,416.79				\$270,416.79
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			UNL																							
			UNL																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$270,416.79																							
			\$270,416.79																							
<p>Claim: 5385                      Date Filed: 05/09/2006                      Docketed Total: \$5,426.66                      Filing Creditor Name:                      HUSAR JR MICHAEL A</p>	<p>Claim Holder Name                      HUSAR JR MICHAEL A</p> <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td>\$5,426.66</td> <td></td> </tr> <tr> <td></td> <td></td> <td>\$5,426.66</td> <td></td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$5,426.66				\$5,426.66		<p>Allowed Total: \$829,587.53</p> <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$829,587.53</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$829,587.53</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$829,587.53				\$829,587.53
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$5,426.66																								
		\$5,426.66																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$829,587.53																							
			\$829,587.53																							
<p>Claim: 5298                      Date Filed: 05/08/2006                      Docketed Total: \$0.00                      Filing Creditor Name:                      ICKES ARTHUR D</p>	<p>Claim Holder Name                      ICKES ARTHUR D</p> <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td>UNL</td> </tr> <tr> <td></td> <td></td> <td></td> <td>UNL</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			UNL				UNL	<p>Allowed Total: \$461,762.80</p> <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$461,762.80</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$461,762.80</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$461,762.80				\$461,762.80
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			UNL																							
			UNL																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$461,762.80																							
			\$461,762.80																							
<p>Claim: 16798                      Date Filed: 02/01/2008                      Docketed Total: \$1,672,405.95                      Filing Creditor Name:                      JACKSON JERRY F</p>	<p>Claim Holder Name                      JACKSON JERRY F</p> <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$1,672,405.95</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,672,405.95</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$1,672,405.95				\$1,672,405.95	<p>Allowed Total: \$789,299.33</p> <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$789,299.33</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$789,299.33</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$789,299.33				\$789,299.33
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$1,672,405.95																							
			\$1,672,405.95																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$789,299.33																							
			\$789,299.33																							

\* See Exhibit E for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.

\*\*\* Certain creditors' addresses are intentionally omitted.

EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED***	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																																		
<p>Claim: 16774                      Date Filed: 01/10/2008                      Docketed Total: \$494,993.00                      Filing Creditor Name:                      JULIUS MICHAEL L</p>	<p>Claim Holder Name                      JULIUS MICHAEL L</p> <table> <tr> <td>Docketed Total:</td> <td>\$494,993.00</td> </tr> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>\$494,993.00</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$494,993.00</td> </tr> </table>	Docketed Total:	\$494,993.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481						\$494,993.00					\$494,993.00	<p>Allowed Total: \$361,944.39</p> <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$361,944.39</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$361,944.39</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481							\$361,944.39				\$361,944.39
Docketed Total:	\$494,993.00																																			
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																	
05-44481																																				
		\$494,993.00																																		
			\$494,993.00																																	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																	
05-44481																																				
			\$361,944.39																																	
			\$361,944.39																																	
<p>Claim: 9834                      Date Filed: 07/18/2006                      Docketed Total: \$619,909.00                      Filing Creditor Name:                      KARVONEN THOMAS D</p>	<p>Claim Holder Name                      KARVONEN THOMAS D</p> <table> <tr> <td>Docketed Total:</td> <td>\$619,909.00</td> </tr> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>\$619,909.00</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$619,909.00</td> </tr> </table>	Docketed Total:	\$619,909.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481						\$619,909.00					\$619,909.00	<p>Allowed Total: \$296,341.54</p> <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$296,341.54</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$296,341.54</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481							\$296,341.54				\$296,341.54
Docketed Total:	\$619,909.00																																			
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																	
05-44481																																				
		\$619,909.00																																		
			\$619,909.00																																	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																	
05-44481																																				
			\$296,341.54																																	
			\$296,341.54																																	
<p>Claim: 9817                      Date Filed: 07/18/2006                      Docketed Total: \$1,082,431.00                      Filing Creditor Name:                      KRIEGER HARVEY J</p>	<p>Claim Holder Name                      KRIEGER HARVEY J</p> <table> <tr> <td>Docketed Total:</td> <td>\$1,082,431.00</td> </tr> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>\$1,082,431.00</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,082,431.00</td> </tr> </table>	Docketed Total:	\$1,082,431.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481						\$1,082,431.00					\$1,082,431.00	<p>Allowed Total: \$326,574.62</p> <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$326,574.62</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$326,574.62</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481							\$326,574.62				\$326,574.62
Docketed Total:	\$1,082,431.00																																			
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																	
05-44481																																				
		\$1,082,431.00																																		
			\$1,082,431.00																																	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																	
05-44481																																				
			\$326,574.62																																	
			\$326,574.62																																	
<p>Claim: 8759                      Date Filed: 06/29/2006                      Docketed Total: \$180.00                      Filing Creditor Name:                      LEVIJOKI W ALAN</p>	<p>Claim Holder Name                      LEVIJOKI W ALAN</p> <table> <tr> <td>Docketed Total:</td> <td>\$180.00</td> </tr> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>\$180.00</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$180.00</td> </tr> </table>	Docketed Total:	\$180.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481						\$180.00					\$180.00	<p>Allowed Total: \$703,498.74</p> <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$703,498.74</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$703,498.74</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481							\$703,498.74				\$703,498.74
Docketed Total:	\$180.00																																			
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																	
05-44481																																				
		\$180.00																																		
			\$180.00																																	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																	
05-44481																																				
			\$703,498.74																																	
			\$703,498.74																																	

\* See Exhibit E for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.

\*\*\* Certain creditors' addresses are intentionally omitted.

EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED***	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
<p>Claim: 9867                      Date Filed: 07/19/2006                      Docketed Total: \$1,129,205.00                      Filing Creditor Name:                      LIENESCH JOHN H</p>	<p>Claim Holder Name                      LIENESCH JOHN H</p> <p>Docketed Total: <b>\$1,129,205.00</b></p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td>_____</td> <td>_____</td> <td>\$1,129,205.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$1,129,205.00</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	_____	_____	\$1,129,205.00				<b>\$1,129,205.00</b>	<p>Allowed Total: <b>\$369,872.30</b></p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td>_____</td> <td>_____</td> <td>\$369,872.30</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$369,872.30</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	_____	_____	\$369,872.30				<b>\$369,872.30</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481	_____	_____	\$1,129,205.00																							
			<b>\$1,129,205.00</b>																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481	_____	_____	\$369,872.30																							
			<b>\$369,872.30</b>																							
<p>Claim: 12119                      Date Filed: 07/28/2006                      Docketed Total: \$0.00                      Filing Creditor Name:                      LININGER CHARLES D</p>	<p>Claim Holder Name                      LININGER CHARLES D</p> <p>Docketed Total: <b>UNL</b></p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td>_____</td> <td>_____</td> <td>UNL</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>UNL</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	_____	_____	UNL				<b>UNL</b>	<p>Allowed Total: <b>\$451,978.07</b></p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td>_____</td> <td>_____</td> <td>\$451,978.07</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$451,978.07</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	_____	_____	\$451,978.07				<b>\$451,978.07</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481	_____	_____	UNL																							
			<b>UNL</b>																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481	_____	_____	\$451,978.07																							
			<b>\$451,978.07</b>																							
<p>Claim: 9977                      Date Filed: 07/20/2006                      Docketed Total: \$0.00                      Filing Creditor Name:                      LIPPA MICHAEL R</p>	<p>Claim Holder Name                      LIPPA MICHAEL R</p> <p>Docketed Total: <b>UNL</b></p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td>_____</td> <td>_____</td> <td>UNL</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>UNL</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	_____	_____	UNL				<b>UNL</b>	<p>Allowed Total: <b>\$491,342.64</b></p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td>_____</td> <td>_____</td> <td>\$491,342.64</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$491,342.64</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	_____	_____	\$491,342.64				<b>\$491,342.64</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481	_____	_____	UNL																							
			<b>UNL</b>																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481	_____	_____	\$491,342.64																							
			<b>\$491,342.64</b>																							
<p>Claim: 16779                      Date Filed: 01/10/2008                      Docketed Total: \$773,764.00                      Filing Creditor Name:                      MALANGA RONALD R</p>	<p>Claim Holder Name                      MALANGA RONALD R</p> <p>Docketed Total: <b>\$773,764.00</b></p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td>_____</td> <td>_____</td> <td>\$773,764.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$773,764.00</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	_____	_____	\$773,764.00				<b>\$773,764.00</b>	<p>Allowed Total: <b>\$471,406.40</b></p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td>_____</td> <td>_____</td> <td>\$471,406.40</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$471,406.40</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	_____	_____	\$471,406.40				<b>\$471,406.40</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481	_____	_____	\$773,764.00																							
			<b>\$773,764.00</b>																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481	_____	_____	\$471,406.40																							
			<b>\$471,406.40</b>																							

\* See Exhibit E for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.

\*\*\* Certain creditors' addresses are intentionally omitted.

EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED***	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																												
<p>Claim: 9287                  Date Filed: 07/11/2006                  Docketed Total: \$9,600.00                  Filing Creditor Name:                  MARQUIS TERRY L</p>	<p>Claim Holder Name                  MARQUIS TERRY L</p> <table> <tr> <td>Docketed Total:</td> <td>\$9,600.00</td> <td>Allowed Total:</td> <td>\$612,959.30</td> </tr> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$9,600.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$9,600.00</td> </tr> </table>	Docketed Total:	\$9,600.00	Allowed Total:	\$612,959.30	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$9,600.00				\$9,600.00	<table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$612,959.30</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$612,959.30</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$612,959.30				\$612,959.30
Docketed Total:	\$9,600.00	Allowed Total:	\$612,959.30																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$9,600.00																											
			\$9,600.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$612,959.30																											
			\$612,959.30																											
<p>Claim: 9659                  Date Filed: 07/17/2006                  Docketed Total: \$1,265,725.00                  Filing Creditor Name:                  MAYNE JIMMY C</p>	<p>Claim Holder Name                  MAYNE JIMMY C</p> <table> <tr> <td>Docketed Total:</td> <td>\$1,265,725.00</td> <td>Allowed Total:</td> <td>\$495,304.36</td> </tr> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$1,265,725.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,265,725.00</td> </tr> </table>	Docketed Total:	\$1,265,725.00	Allowed Total:	\$495,304.36	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$1,265,725.00				\$1,265,725.00	<table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$495,304.36</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$495,304.36</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$495,304.36				\$495,304.36
Docketed Total:	\$1,265,725.00	Allowed Total:	\$495,304.36																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$1,265,725.00																											
			\$1,265,725.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$495,304.36																											
			\$495,304.36																											
<p>Claim: 9974                  Date Filed: 07/20/2006                  Docketed Total: \$2,721,806.00                  Filing Creditor Name:                  MEAD DENNIS M</p>	<p>Claim Holder Name                  MEAD DENNIS M</p> <table> <tr> <td>Docketed Total:</td> <td>\$2,721,806.00</td> <td>Allowed Total:</td> <td>\$537,724.43</td> </tr> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$2,721,806.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$2,721,806.00</td> </tr> </table>	Docketed Total:	\$2,721,806.00	Allowed Total:	\$537,724.43	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$2,721,806.00				\$2,721,806.00	<table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$537,724.43</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$537,724.43</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$537,724.43				\$537,724.43
Docketed Total:	\$2,721,806.00	Allowed Total:	\$537,724.43																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$2,721,806.00																											
			\$2,721,806.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$537,724.43																											
			\$537,724.43																											
<p>Claim: 4443                  Date Filed: 05/01/2006                  Docketed Total: \$0.00                  Filing Creditor Name:                  MOBLEY MD EVELYN H</p>	<p>Claim Holder Name                  MOBLEY MD EVELYN H</p> <table> <tr> <td>Docketed Total:</td> <td>UNL</td> <td>Allowed Total:</td> <td>\$17,177.82</td> </tr> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td>UNL</td> </tr> <tr> <td></td> <td></td> <td></td> <td>UNL</td> </tr> </table>	Docketed Total:	UNL	Allowed Total:	\$17,177.82	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			UNL				UNL	<table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$17,177.82</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$17,177.82</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$17,177.82				\$17,177.82
Docketed Total:	UNL	Allowed Total:	\$17,177.82																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			UNL																											
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05-44481			\$17,177.82																											
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## EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED***	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																												
<p>Claim: 9213 Date Filed: 07/10/2006 Docketed Total: \$0.00 Filing Creditor Name: MONTGOMERY SHARON</p>	<p>Claim Holder Name MONTGOMERY SHARON</p> <table> <tr> <td><u>Case Number*</u> 05-44481</td><td><u>Secured</u> _____</td><td><u>Priority</u> _____</td><td><u>Unsecured</u> _____</td></tr> <tr> <td></td><td></td><td></td><td>UNL</td></tr> <tr> <td></td><td></td><td></td><td>UNL</td></tr> </table>	<u>Case Number*</u> 05-44481	<u>Secured</u> _____	<u>Priority</u> _____	<u>Unsecured</u> _____				UNL				UNL	<p>Allowed Total: \$188,244.23</p> <table> <tr> <td><u>Case Number*</u> 05-44481</td><td><u>Secured</u> _____</td><td><u>Priority</u> _____</td><td><u>Unsecured</u> _____</td></tr> <tr> <td></td><td></td><td></td><td>\$188,244.23</td></tr> <tr> <td></td><td></td><td></td><td>\$188,244.23</td></tr> </table>	<u>Case Number*</u> 05-44481	<u>Secured</u> _____	<u>Priority</u> _____	<u>Unsecured</u> _____				\$188,244.23				\$188,244.23				
<u>Case Number*</u> 05-44481	<u>Secured</u> _____	<u>Priority</u> _____	<u>Unsecured</u> _____																											
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<u>Case Number*</u> 05-44481	<u>Secured</u> _____	<u>Priority</u> _____	<u>Unsecured</u> _____																											
			\$188,244.23																											
			\$188,244.23																											
<p>Claim: 11226 Date Filed: 07/26/2006 Docketed Total: \$0.00 Filing Creditor Name: ONEILL BRIAN P</p>	<p>Claim Holder Name ONEILL BRIAN P</p> <table> <tr> <td></td><td></td><td></td><td>Docketed Total: UNL</td></tr> <tr> <td><u>Case Number*</u> 05-44481</td><td><u>Secured</u> _____</td><td><u>Priority</u> _____</td><td><u>Unsecured</u> _____</td></tr> <tr> <td></td><td></td><td></td><td>UNL</td></tr> <tr> <td></td><td></td><td></td><td>UNL</td></tr> </table>				Docketed Total: UNL	<u>Case Number*</u> 05-44481	<u>Secured</u> _____	<u>Priority</u> _____	<u>Unsecured</u> _____				UNL				UNL	<p>Allowed Total: \$336,642.50</p> <table> <tr> <td><u>Case Number*</u> 05-44481</td><td><u>Secured</u> _____</td><td><u>Priority</u> _____</td><td><u>Unsecured</u> _____</td></tr> <tr> <td></td><td></td><td></td><td>\$336,642.50</td></tr> <tr> <td></td><td></td><td></td><td>\$336,642.50</td></tr> </table>	<u>Case Number*</u> 05-44481	<u>Secured</u> _____	<u>Priority</u> _____	<u>Unsecured</u> _____				\$336,642.50				\$336,642.50
			Docketed Total: UNL																											
<u>Case Number*</u> 05-44481	<u>Secured</u> _____	<u>Priority</u> _____	<u>Unsecured</u> _____																											
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<u>Case Number*</u> 05-44481	<u>Secured</u> _____	<u>Priority</u> _____	<u>Unsecured</u> _____																											
			\$336,642.50																											
			\$336,642.50																											
<p>Claim: 16013 Date Filed: 08/09/2006 Docketed Total: \$2,101,279.00 Filing Creditor Name: RAUSCH CARL G</p>	<p>Claim Holder Name RAUSCH CARL G</p> <table> <tr> <td></td><td></td><td></td><td>Docketed Total: \$2,101,279.00</td></tr> <tr> <td><u>Case Number*</u> 05-44481</td><td><u>Secured</u> _____</td><td><u>Priority</u> _____</td><td><u>Unsecured</u> _____</td></tr> <tr> <td></td><td></td><td></td><td>\$2,101,279.00</td></tr> <tr> <td></td><td></td><td></td><td>\$2,101,279.00</td></tr> </table>				Docketed Total: \$2,101,279.00	<u>Case Number*</u> 05-44481	<u>Secured</u> _____	<u>Priority</u> _____	<u>Unsecured</u> _____				\$2,101,279.00				\$2,101,279.00	<p>Allowed Total: \$1,267,847.18</p> <table> <tr> <td><u>Case Number*</u> 05-44481</td><td><u>Secured</u> _____</td><td><u>Priority</u> _____</td><td><u>Unsecured</u> _____</td></tr> <tr> <td></td><td></td><td></td><td>\$1,267,847.18</td></tr> <tr> <td></td><td></td><td></td><td>\$1,267,847.18</td></tr> </table>	<u>Case Number*</u> 05-44481	<u>Secured</u> _____	<u>Priority</u> _____	<u>Unsecured</u> _____				\$1,267,847.18				\$1,267,847.18
			Docketed Total: \$2,101,279.00																											
<u>Case Number*</u> 05-44481	<u>Secured</u> _____	<u>Priority</u> _____	<u>Unsecured</u> _____																											
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			\$1,267,847.18																											
			\$1,267,847.18																											
<p>Claim: 16799 Date Filed: 02/07/2008 Docketed Total: \$0.00 Filing Creditor Name: RIES THOMAS E</p>	<p>Claim Holder Name RIES THOMAS E</p> <table> <tr> <td></td><td></td><td></td><td>Docketed Total: UNL</td></tr> <tr> <td><u>Case Number*</u> 05-44481</td><td><u>Secured</u> _____</td><td><u>Priority</u> _____</td><td><u>Unsecured</u> _____</td></tr> <tr> <td></td><td></td><td></td><td>UNL</td></tr> <tr> <td></td><td></td><td></td><td>UNL</td></tr> </table>				Docketed Total: UNL	<u>Case Number*</u> 05-44481	<u>Secured</u> _____	<u>Priority</u> _____	<u>Unsecured</u> _____				UNL				UNL	<p>Allowed Total: \$303,783.28</p> <table> <tr> <td><u>Case Number*</u> 05-44481</td><td><u>Secured</u> _____</td><td><u>Priority</u> _____</td><td><u>Unsecured</u> _____</td></tr> <tr> <td></td><td></td><td></td><td>\$303,783.28</td></tr> <tr> <td></td><td></td><td></td><td>\$303,783.28</td></tr> </table>	<u>Case Number*</u> 05-44481	<u>Secured</u> _____	<u>Priority</u> _____	<u>Unsecured</u> _____				\$303,783.28				\$303,783.28
			Docketed Total: UNL																											
<u>Case Number*</u> 05-44481	<u>Secured</u> _____	<u>Priority</u> _____	<u>Unsecured</u> _____																											
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\* See Exhibit E for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.

\*\*\* Certain creditors' addresses are intentionally omitted.

EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED***	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
<p>Claim: 8939                      Date Filed: 07/05/2006                      Docketed Total: \$7,003.75                      Filing Creditor Name:                      RITZENTHALER FRANCIS H</p>	<p>Claim Holder Name                      RITZENTHALER FRANCIS H                      Docketed Total: \$7,003.75</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$7,003.75</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$7,003.75</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$7,003.75				\$7,003.75	<p>Allowed Total: \$260,212.34</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$260,212.34</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$260,212.34</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$260,212.34				\$260,212.34
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$7,003.75																							
			\$7,003.75																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$260,212.34																							
			\$260,212.34																							
<p>Claim: 7412                      Date Filed: 06/05/2006                      Docketed Total: \$0.00                      Filing Creditor Name:                      ROBINSON JOHN H</p>	<p>Claim Holder Name                      ROBINSON JOHN H                      Docketed Total: UNL</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>UNL</td> </tr> <tr> <td></td> <td></td> <td></td> <td>UNL</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			UNL				UNL	<p>Allowed Total: \$1,008,159.70</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$1,008,159.70</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,008,159.70</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$1,008,159.70				\$1,008,159.70
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			UNL																							
			UNL																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$1,008,159.70																							
			\$1,008,159.70																							
<p>Claim: 5790                      Date Filed: 05/15/2006                      Docketed Total: \$0.00                      Filing Creditor Name:                      RODEMAN DONALD W</p>	<p>Claim Holder Name                      RODEMAN DONALD W                      Docketed Total: UNL</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>UNL</td> </tr> <tr> <td></td> <td></td> <td></td> <td>UNL</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			UNL				UNL	<p>Allowed Total: \$213,958.84</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$213,958.84</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$213,958.84</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$213,958.84				\$213,958.84
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			UNL																							
			UNL																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$213,958.84																							
			\$213,958.84																							
<p>Claim: 11119                      Date Filed: 07/27/2006                      Docketed Total: \$0.00                      Filing Creditor Name:                      ROSE CHARLES L</p>	<p>Claim Holder Name                      ROSE CHARLES L                      Docketed Total: UNL</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>UNL</td> </tr> <tr> <td></td> <td></td> <td></td> <td>UNL</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			UNL				UNL	<p>Allowed Total: \$365,729.08</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$365,729.08</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$365,729.08</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$365,729.08				\$365,729.08
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			UNL																							
			UNL																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$365,729.08																							
			\$365,729.08																							

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EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED***	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
<p>Claim: 9662                  Date Filed: 07/17/2006                  Docketed Total: \$807,906.00                  Filing Creditor Name:                  ROSE MICHAEL P</p>	<p>Claim Holder Name                  ROSE MICHAEL P</p> <p>Docketed Total: \$807,906.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$807,906.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$807,906.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$807,906.00				\$807,906.00	<p>Allowed Total: \$378,620.72</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$378,620.72</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$378,620.72</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$378,620.72				\$378,620.72
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$807,906.00																							
			\$807,906.00																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$378,620.72																							
			\$378,620.72																							
<p>Claim: 7192                  Date Filed: 05/31/2006                  Docketed Total: \$0.00                  Filing Creditor Name:                  ROWLEY ALAN BOYD</p>	<p>Claim Holder Name                  ROWLEY ALAN BOYD</p> <p>Docketed Total: UNL</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td>UNL</td> <td></td> </tr> <tr> <td></td> <td></td> <td>UNL</td> <td></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		UNL				UNL		<p>Allowed Total: \$335,894.47</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$335,894.47</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$335,894.47</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$335,894.47				\$335,894.47
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		UNL																								
		UNL																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$335,894.47																							
			\$335,894.47																							
<p>Claim: 16110                  Date Filed: 08/09/2006                  Docketed Total: \$1,748,075.00                  Filing Creditor Name:                  SHAFFER LOWELL K</p>	<p>Claim Holder Name                  SHAFFER LOWELL K</p> <p>Docketed Total: \$1,748,075.00</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$1,748,075.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$1,748,075.00</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$1,748,075.00				\$1,748,075.00	<p>Allowed Total: \$505,806.60</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$505,806.60</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$505,806.60</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$505,806.60				\$505,806.60
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$1,748,075.00																							
			\$1,748,075.00																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$505,806.60																							
			\$505,806.60																							
<p>Claim: 10572                  Date Filed: 07/25/2006                  Docketed Total: \$2,811,699.50                  Filing Creditor Name:                  SHOLL J D AND SHOLL ROSEMARIE S</p>	<p>Claim Holder Name                  SHOLL J D AND SHOLL ROSEMARIE S</p> <p>Docketed Total: \$2,811,699.50</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$2,811,699.50</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$2,811,699.50</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$2,811,699.50				\$2,811,699.50	<p>Allowed Total: \$368,186.71</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$368,186.71</td> </tr> <tr> <td></td> <td></td> <td></td> <td>\$368,186.71</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$368,186.71				\$368,186.71
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$2,811,699.50																							
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$368,186.71																							
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EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED***	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																												
<p>Claim: 11909                      Date Filed: 07/20/2006                      Docketed Total: \$0.00                      Filing Creditor Name:                      SMITH RAYMOND C</p>	<p>Claim Holder Name                      SMITH RAYMOND C</p> <table> <tr> <td>Docketed Total:</td> <td>UNL</td> <td>Allowed Total:</td> <td>\$49,651.58</td> </tr> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td>UNL</td> <td>UNL</td> <td>UNL</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </table>	Docketed Total:	UNL	Allowed Total:	\$49,651.58	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	UNL	UNL	UNL					<table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td>UNL</td> <td>UNL</td> <td>UNL</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	UNL	UNL	UNL				
Docketed Total:	UNL	Allowed Total:	\$49,651.58																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481	UNL	UNL	UNL																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481	UNL	UNL	UNL																											
<p>Claim: 10765                      Date Filed: 07/25/2006                      Docketed Total: \$320,532.00                      Filing Creditor Name:                      SOSNOWCHIK THOMAS J</p>	<p>Claim Holder Name                      SOSNOWCHIK THOMAS J</p> <table> <tr> <td>Docketed Total:</td> <td>\$320,532.00</td> <td>Allowed Total:</td> <td>\$849,627.88</td> </tr> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td>\$320,532.00</td> <td>\$320,532.00</td> <td>UNL</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </table>	Docketed Total:	\$320,532.00	Allowed Total:	\$849,627.88	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	\$320,532.00	\$320,532.00	UNL					<table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td>UNL</td> <td>UNL</td> <td>UNL</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	UNL	UNL	UNL				
Docketed Total:	\$320,532.00	Allowed Total:	\$849,627.88																											
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05-44481	\$320,532.00	\$320,532.00	UNL																											
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05-44481	UNL	UNL	UNL																											
<p>Claim: 15998                      Date Filed: 08/09/2006                      Docketed Total: \$0.00                      Filing Creditor Name:                      SPELMAN WILLIAM C</p>	<p>Claim Holder Name                      SPELMAN WILLIAM C</p> <table> <tr> <td>Docketed Total:</td> <td>UNL</td> <td>Allowed Total:</td> <td>\$253,800.67</td> </tr> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td>UNL</td> <td>UNL</td> <td>UNL</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </table>	Docketed Total:	UNL	Allowed Total:	\$253,800.67	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	UNL	UNL	UNL					<table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td>UNL</td> <td>UNL</td> <td>UNL</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	UNL	UNL	UNL				
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481	UNL	UNL	UNL																											
<p>Claim: 8781                      Date Filed: 06/30/2006                      Docketed Total: \$0.00                      Filing Creditor Name:                      STRANAY PATRICK J</p>	<p>Claim Holder Name                      STRANAY PATRICK J</p> <table> <tr> <td>Docketed Total:</td> <td>UNL</td> <td>Allowed Total:</td> <td>\$538,906.71</td> </tr> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td>UNL</td> <td>UNL</td> <td>UNL</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </table>	Docketed Total:	UNL	Allowed Total:	\$538,906.71	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	UNL	UNL	UNL					<table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td>UNL</td> <td>UNL</td> <td>UNL</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	UNL	UNL	UNL				
Docketed Total:	UNL	Allowed Total:	\$538,906.71																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481	UNL	UNL	UNL																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481	UNL	UNL	UNL																											

\* See Exhibit E for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.

\*\*\* Certain creditors' addresses are intentionally omitted.

EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED***	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																
<p>Claim: 8575                  Date Filed: 06/26/2006                  Docketed Total: \$0.00                  Filing Creditor Name:                  VANDENBERG FREDERIC P</p>	<p>Claim Holder Name                  VANDENBERG FREDERIC P</p> <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td>UNL</td> <td>UNL</td> <td>UNL</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	UNL	UNL	UNL	<p>Allowed Total: \$440,894.64</p> <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td>UNL</td> <td>UNL</td> <td>UNL</td> </tr> </table> <p>\$440,894.64</p>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	UNL	UNL	UNL
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>															
05-44481	UNL	UNL	UNL															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>															
05-44481	UNL	UNL	UNL															
<p>Claim: 7793                  Date Filed: 06/12/2006                  Docketed Total: \$0.00                  Filing Creditor Name:                  WARREN WILLIAM S</p>	<p>Claim Holder Name                  WARREN WILLIAM S</p> <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td>UNL</td> <td>UNL</td> <td>UNL</td> </tr> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	UNL	UNL	UNL	<p>Allowed Total: \$1,720,990.33</p> <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td>UNL</td> <td>UNL</td> <td>UNL</td> </tr> </table> <p>\$1,720,990.33</p>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	UNL	UNL	UNL
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>															
05-44481	UNL	UNL	UNL															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>															
05-44481	UNL	UNL	UNL															
<p>Claim: 16804                  Date Filed: 02/12/2008                  Docketed Total: \$395,061.17                  Filing Creditor Name:                  WILHELM JR RALPH V</p>	<p>Claim Holder Name                  WILHELM JR RALPH V</p> <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td>UNL</td> <td>UNL</td> <td>UNL</td> </tr> </table> <p>\$395,061.17</p>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	UNL	UNL	UNL	<p>Allowed Total: \$395,061.17</p> <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td>UNL</td> <td>UNL</td> <td>UNL</td> </tr> </table> <p>\$395,061.17</p>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	UNL	UNL	UNL
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>															
05-44481	UNL	UNL	UNL															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>															
05-44481	UNL	UNL	UNL															
<p>Claim: 9800                  Date Filed: 07/18/2006                  Docketed Total: \$721,575.00                  Filing Creditor Name:                  WINGEIER KENNETH G</p>	<p>Claim Holder Name                  WINGEIER KENNETH G</p> <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td>UNL</td> <td>UNL</td> <td>UNL</td> </tr> </table> <p>\$721,575.00</p>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	UNL	UNL	UNL	<p>Allowed Total: \$943,354.88</p> <table> <tr> <td><u>Case Number*</u></td> <td><u>Secured</u></td> <td><u>Priority</u></td> <td><u>Unsecured</u></td> </tr> <tr> <td>05-44481</td> <td>UNL</td> <td>UNL</td> <td>UNL</td> </tr> </table> <p>\$943,354.88</p>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	UNL	UNL	UNL
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>															
05-44481	UNL	UNL	UNL															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>															
05-44481	UNL	UNL	UNL															

\* See Exhibit E for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.

\*\*\* Certain creditors' addresses are intentionally omitted.

EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED***	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
		<p>Total Claims To Be Allowed: 63</p> <p>Total Amount As Docketed: \$32,644,383.58</p> <p>Total Amount As Allowed: \$33,135,958.12</p>

\* See Exhibit E for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.

\*\*\* Certain creditors' addresses are intentionally omitted.

EXHIBIT A-2 - SERP SCHEDULED LIABILITIES SUBJECT TO MODIFICATION

SCHEDULED LIABILITY TO BE ALLOWED**	SCHEDULED LIABILITY AS DOCKETED	SCHEDULED LIABILITY AS ALLOWED
Scheduled Liability: 10416656 Date Filed: 01/17/2008 Docketed Total: \$495,359.52 Filing Creditor Name: ALBRECHT JAMES W	Claim Holder Name ALBRECHT JAMES W Docketed Total: \$495,359.52  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ \$495,359.52  \$495,359.52	Allowed Total: \$495,359.52  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ \$495,359.52  \$495,359.52
Scheduled Liability: 10416633 Date Filed: 01/17/2008 Docketed Total: \$756,502.89 Filing Creditor Name: ANDERSON MICHAEL O	Claim Holder Name ANDERSON MICHAEL O Docketed Total: \$756,502.89  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ \$756,502.89  \$756,502.89	Allowed Total: \$756,502.89  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ \$756,502.89  \$756,502.89
Scheduled Liability: 10416651 Date Filed: 01/17/2008 Docketed Total: \$571,926.56 Filing Creditor Name: ARNDT FREDERICK P	Claim Holder Name ARNDT FREDERICK P Docketed Total: \$571,926.56  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ \$571,926.56  \$571,926.56	Allowed Total: \$571,926.56  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ \$571,926.56  \$571,926.56
Scheduled Liability: 10416752 Date Filed: 01/17/2008 Docketed Total: \$162,101.49 Filing Creditor Name: BYERS,CATHERINE	Claim Holder Name BYERS,CATHERINE Docketed Total: \$162,101.49  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ \$162,101.49  \$162,101.49	Allowed Total: \$162,101.49  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ \$162,101.49  \$162,101.49

\* See Exhibit E for a listing of debtor entities by case number.

\*\* Certain creditors' addresses are intentionally omitted.

EXHIBIT A-2 - SERP SCHEDULED LIABILITIES SUBJECT TO MODIFICATION

SCHEDULED LIABILITY TO BE ALLOWED**	SCHEDULED LIABILITY AS DOCKETED	SCHEDULED LIABILITY AS ALLOWED
Scheduled Liability: 10416736 Date Filed: 01/17/2008 Docketed Total: \$194,295.05 Filing Creditor Name: CHAO KEH-CHUNG M	Claim Holder Name  CHAO KEH-CHUNG M  Docketed Total: <u>\$194,295.05</u>  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ \$194,295.05  \$194,295.05	Allowed Total: <u>\$194,295.05</u>  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ \$194,295.05  \$194,295.05
Scheduled Liability: 10416747 Date Filed: 01/17/2008 Docketed Total: \$93,176.61 Filing Creditor Name: FAGAN ROBERT W	Claim Holder Name  FAGAN ROBERT W  Docketed Total: <u>\$93,176.61</u>  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ \$93,176.61  \$93,176.61	Allowed Total: <u>\$93,176.61</u>  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ \$93,176.61  \$93,176.61
Scheduled Liability: 10416721 Date Filed: 01/17/2008 Docketed Total: \$262,369.61 Filing Creditor Name: FAULKNER DEAN L	Claim Holder Name  FAULKNER DEAN L  Docketed Total: <u>\$262,369.61</u>  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ \$262,369.61  \$262,369.61	Allowed Total: <u>\$262,369.61</u>  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ \$262,369.61  \$262,369.61
Scheduled Liability: 10416720 Date Filed: 01/17/2008 Docketed Total: \$203,048.10 Filing Creditor Name: FLANAGAN JAMES P	Claim Holder Name  FLANAGAN JAMES P  Docketed Total: <u>\$203,048.10</u>  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ \$203,048.10  \$203,048.10	Allowed Total: <u>\$203,048.10</u>  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ \$203,048.10  \$203,048.10

\* See Exhibit E for a listing of debtor entities by case number.

\*\* Certain creditors' addresses are intentionally omitted.

EXHIBIT A-2 - SERP SCHEDULED LIABILITIES SUBJECT TO MODIFICATION

SCHEDULED LIABILITY TO BE ALLOWED**	SCHEDULED LIABILITY AS DOCKETED	SCHEDULED LIABILITY AS ALLOWED
Scheduled Liability: 10417038 Date Filed: 10/10/2008 Docketed Total: \$894,254.46 Filing Creditor Name: JOHNSON,ROBERT	Claim Holder Name JOHNSON,ROBERT Docketed Total: \$894,254.46  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ \$894,254.46  \$894,254.46	Allowed Total: \$894,254.46  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ \$894,254.46  \$894,254.46
Scheduled Liability: 10416754 Date Filed: 01/17/2008 Docketed Total: \$163,080.81 Filing Creditor Name: KAYE,DIANE L	Claim Holder Name KAYE,DIANE L Docketed Total: \$163,080.81  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ \$163,080.81  \$163,080.81	Allowed Total: \$163,080.81  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ \$163,080.81  \$163,080.81
Scheduled Liability: 10416683 Date Filed: 01/17/2008 Docketed Total: \$425,721.39 Filing Creditor Name: KELLER NORBERT L	Claim Holder Name KELLER NORBERT L Docketed Total: \$425,721.39  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ \$425,721.39  \$425,721.39	Allowed Total: \$425,721.39  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ \$425,721.39  \$425,721.39
Scheduled Liability: 10416693 Date Filed: 01/17/2008 Docketed Total: \$372,652.96 Filing Creditor Name: LAWRENCE SUSAN K	Claim Holder Name LAWRENCE SUSAN K Docketed Total: \$372,652.96  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ \$372,652.96  \$372,652.96	Allowed Total: \$372,652.96  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ \$372,652.96  \$372,652.96

\* See Exhibit E for a listing of debtor entities by case number.

\*\* Certain creditors' addresses are intentionally omitted.

EXHIBIT A-2 - SERP SCHEDULED LIABILITIES SUBJECT TO MODIFICATION

SCHEDULED LIABILITY TO BE ALLOWED**	SCHEDULED LIABILITY AS DOCKETED	SCHEDULED LIABILITY AS ALLOWED
Scheduled Liability: 10416750 Date Filed: 01/17/2008 Docketed Total: \$9,400.29 Filing Creditor Name: LEE ANTHONY	Claim Holder Name LEE ANTHONY Docketed Total: \$9,400.29  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ \$9,400.29  \$9,400.29	Allowed Total: \$9,400.29  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ \$9,400.29  \$9,400.29
Scheduled Liability: 10417039 Date Filed: 10/10/2008 Docketed Total: \$1,679.02 Filing Creditor Name: LIND,RICHARD	Claim Holder Name LIND,RICHARD Docketed Total: \$1,679.02  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ \$1,679.02  \$1,679.02	Allowed Total: \$1,679.02  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ \$1,679.02  \$1,679.02
Scheduled Liability: 10416675 Date Filed: 01/17/2008 Docketed Total: \$448,568.80 Filing Creditor Name: MILLER SHARON L	Claim Holder Name MILLER SHARON L Docketed Total: \$448,568.80  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ \$448,568.80  \$448,568.80	Allowed Total: \$448,568.80  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ \$448,568.80  \$448,568.80
Scheduled Liability: 10417037 Date Filed: 10/10/2008 Docketed Total: \$582,366.09 Filing Creditor Name: NORTHERN,EDWARD	Claim Holder Name NORTHERN,EDWARD Docketed Total: \$582,366.09  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ \$582,366.09  \$582,366.09	Allowed Total: \$582,366.09  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ \$582,366.09  \$582,366.09

\* See Exhibit E for a listing of debtor entities by case number.

\*\* Certain creditors' addresses are intentionally omitted.

EXHIBIT A-2 - SERP SCHEDULED LIABILITIES SUBJECT TO MODIFICATION

SCHEDULED LIABILITY TO BE ALLOWED**	SCHEDULED LIABILITY AS DOCKETED	SCHEDULED LIABILITY AS ALLOWED
Scheduled Liability: 10416712 Date Filed: 01/17/2008 Docketed Total: \$296,559.67 Filing Creditor Name: SLETVOLD JR GEORGE J	Claim Holder Name  SLETVOLD JR GEORGE J  Docketed Total: \$296,559.67  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ \$296,559.67  \$296,559.67	Allowed Total: \$296,559.67  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ \$296,559.67  \$296,559.67
Scheduled Liability: 10416756 Date Filed: 01/17/2008 Docketed Total: \$102,095.41 Filing Creditor Name: WANDER,JANET	Claim Holder Name  WANDER,JANET  Docketed Total: \$102,095.41  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ \$102,095.41  \$102,095.41	Allowed Total: \$102,095.41  <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ \$102,095.41  \$102,095.41
		<b>Total Claims To Be Allowed: 18</b> <b>Total Amount As Docketed: \$6,035,158.73</b> <b>Total Amount As Allowed: \$6,035,158.73</b>

\* See Exhibit E for a listing of debtor entities by case number.

\*\* Certain creditors' addresses are intentionally omitted.

EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS \*\*

CLAIM TO BE EXPUNGED *		SURVIVING CLAIM *	
Claim: 12097 Date Filed: 07/28/2006 Creditor's Name: BROOKS GARY J	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority: Administrative: Unsecured: <u>\$975,345.00</u> Total: \$975,345.00	Claim: 12103 Date Filed: 07/28/2006 Creditor's Name: BROOKS GARY J & KATHLEEN L	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority: \$366,859.00 Administrative: Unsecured: <u>\$1,101,023.00</u> Total: \$1,467,882.00
Claim: 12101 Date Filed: 07/28/2006 Creditor's Name: BROOKS GARY J	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority: Administrative: Unsecured: <u>\$18,570.00</u> Total: \$18,570.00	Claim: 12103 Date Filed: 07/28/2006 Creditor's Name: BROOKS GARY J & KATHLEEN L	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority: \$366,859.00 Administrative: Unsecured: <u>\$1,101,023.00</u> Total: \$1,467,882.00
Claim: 12102 Date Filed: 07/28/2006 Creditor's Name: BROOKS GARY J	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority: Administrative: Unsecured: <u>\$18,000.00</u> Total: \$18,000.00	Claim: 12103 Date Filed: 07/28/2006 Creditor's Name: BROOKS GARY J & KATHLEEN L	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority: \$366,859.00 Administrative: Unsecured: <u>\$1,101,023.00</u> Total: \$1,467,882.00
Claim: 12099 Date Filed: 07/28/2006 Creditor's Name: BROOKS GARY J	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority: Administrative: Unsecured: <u>\$18,570.00</u> Total: \$18,570.00	Claim: 12103 Date Filed: 07/28/2006 Creditor's Name: BROOKS GARY J & KATHLEEN L	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority: \$366,859.00 Administrative: Unsecured: <u>\$1,101,023.00</u> Total: \$1,467,882.00
Claim: 12100 Date Filed: 07/28/2006 Creditor's Name: BROOKS GARY J	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority: Administrative: Unsecured: <u>\$81,854.00</u> Total: \$81,854.00	Claim: 12103 Date Filed: 07/28/2006 Creditor's Name: BROOKS GARY J & KATHLEEN L	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority: \$366,859.00 Administrative: Unsecured: <u>\$1,101,023.00</u> Total: \$1,467,882.00

\* "UNL" denotes an unliquidated claim.

\*\* Certain creditors' addresses are intentionally omitted.

EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS \*\*

CLAIM TO BE EXPUNGED *		SURVIVING CLAIM *	
Claim: 13596	Debtor: DELPHI CORPORATION (05-44481)	Claim: 10605	Debtor: DELPHI CORPORATION (05-44481)
Date Filed: 07/31/2006	Secured:	Date Filed: 07/25/2006	Secured:
Creditor's Name: CRACRAFT LARRY F	Priority:	Creditor's Name: CRACRAFT LARRY F	Priority:
	Administrative:		Administrative:
	Unsecured: <u>UNL</u>		Unsecured: <u>UNL</u>
	Total: <u>UNL</u>		Total: <u>UNL</u>
Claim: 9613	Debtor: DELPHI CORPORATION (05-44481)	Claim: 9608	Debtor: DELPHI CORPORATION (05-44481)
Date Filed: 07/17/2006	Secured:	Date Filed: 07/17/2006	Secured:
Creditor's Name: DRURY DAVID L	Priority:	Creditor's Name: DRURY DAVID L	Priority:
	Administrative:		Administrative:
	Unsecured: <u>\$693,840.00</u>		Unsecured: <u>UNL</u>
	Total: <u>\$693,840.00</u>		Total: <u>UNL</u>
Claim: 9611	Debtor: DELPHI CORPORATION (05-44481)	Claim: 9608	Debtor: DELPHI CORPORATION (05-44481)
Date Filed: 07/17/2006	Secured:	Date Filed: 07/17/2006	Secured:
Creditor's Name: DRURY DAVID L	Priority:	Creditor's Name: DRURY DAVID L	Priority:
	Administrative:		Administrative:
	Unsecured: <u>UNL</u>		Unsecured: <u>UNL</u>
	Total: <u>UNL</u>		Total: <u>UNL</u>
Claim: 9610	Debtor: DELPHI CORPORATION (05-44481)	Claim: 9608	Debtor: DELPHI CORPORATION (05-44481)
Date Filed: 07/17/2006	Secured:	Date Filed: 07/17/2006	Secured:
Creditor's Name: DRURY DAVID L	Priority:	Creditor's Name: DRURY DAVID L	Priority:
	Administrative:		Administrative:
	Unsecured: <u>\$216,000.00</u>		Unsecured: <u>UNL</u>
	Total: <u>\$216,000.00</u>		Total: <u>UNL</u>
Claim: 9612	Debtor: DELPHI CORPORATION (05-44481)	Claim: 9608	Debtor: DELPHI CORPORATION (05-44481)
Date Filed: 07/17/2006	Secured:	Date Filed: 07/17/2006	Secured:
Creditor's Name: DRURY DAVID L	Priority:	Creditor's Name: DRURY DAVID L	Priority:
	Administrative:		Administrative:
	Unsecured: <u>UNL</u>		Unsecured: <u>UNL</u>
	Total: <u>UNL</u>		Total: <u>UNL</u>

\* "UNL" denotes an unliquidated claim.

\*\* Certain creditors' addresses are intentionally omitted.

EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS \*\*

CLAIM TO BE EXPUNGED *				SURVIVING CLAIM *			
Claim: 9609	Debtor: DELPHI CORPORATION (05-44481)			Claim: 9608	Debtor: DELPHI CORPORATION (05-44481)		
Date Filed: 07/17/2006				Date Filed: 07/17/2006			
Creditor's Name: DRURY DAVID L	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: UNL			Creditor's Name: DRURY DAVID L	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: UNL		
Claim: 13506	Debtor: DELPHI CORPORATION (05-44481)			Claim: 10826	Debtor: DELPHI CORPORATION (05-44481)		
Date Filed: 07/25/2006				Date Filed: 07/25/2006			
Creditor's Name: FATZINGER ROBERT L	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: UNL			Creditor's Name: FATZINGER ROBERT L	Secured: Priority: Administrative: Unsecured: <u>\$497,400.00</u> Total: \$497,400.00		
Claim: 16718	Debtor: DELPHI CORPORATION (05-44481)			Claim: 16719	Debtor: DELPHI CORPORATION (05-44481)		
Date Filed: 10/04/2007				Date Filed: 10/04/2007			
Creditor's Name: HENDRICKSON	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: UNL			Creditor's Name: HENDRICKSON DAVID M	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: \$540,000.00		
Claim: 16713	Debtor: DELPHI CORPORATION (05-44481)			Claim: 16719	Debtor: DELPHI CORPORATION (05-44481)		
Date Filed: 09/24/2007				Date Filed: 10/04/2007			
Creditor's Name: HENDRICKSON DAVID	Secured: Priority: Administrative: Unsecured: <u>\$1,592,050.00</u> Total: \$1,592,050.00			Creditor's Name: HENDRICKSON DAVID M	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: \$540,000.00		
Claim: 16720	Debtor: DELPHI CORPORATION (05-44481)			Claim: 16719	Debtor: DELPHI CORPORATION (05-44481)		
Date Filed: 10/04/2007				Date Filed: 10/04/2007			
Creditor's Name: HENDRICKSON DAVID M	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: UNL			Creditor's Name: HENDRICKSON DAVID M	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: \$540,000.00		

\* "UNL" denotes an unliquidated claim.

\*\* Certain creditors' addresses are intentionally omitted.

EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS \*\*

CLAIM TO BE EXPUNGED *		SURVIVING CLAIM *	
Claim: 14035	Debtor: DELPHI CORPORATION (05-44481)	Claim: 10560	Debtor: DELPHI CORPORATION (05-44481)
Date Filed: 07/24/2006	Secured:	Date Filed: 07/24/2006	Secured:
Creditor's Name: HODITS JR FRANK W	Priority:	Creditor's Name: HODITS JR FRANK W	Priority:
	Administrative:		Administrative:
	Unsecured: <u>\$140,404.00</u>		Unsecured: <u>\$15,650.00</u>
	Total: <u>\$140,404.00</u>		Total: <u>\$15,650.00</u>
Claim: 14036	Debtor: DELPHI CORPORATION (05-44481)	Claim: 10560	Debtor: DELPHI CORPORATION (05-44481)
Date Filed: 07/24/2006	Secured:	Date Filed: 07/24/2006	Secured:
Creditor's Name: HODITS JR FRANK W	Priority:	Creditor's Name: HODITS JR FRANK W	Priority:
	Administrative:		Administrative:
	Unsecured: <u>\$907,080.00</u>		Unsecured: <u>\$15,650.00</u>
	Total: <u>\$907,080.00</u>		Total: <u>\$15,650.00</u>
Claim: 13493	Debtor: DELPHI CORPORATION (05-44481)	Claim: 10560	Debtor: DELPHI CORPORATION (05-44481)
Date Filed: 07/24/2006	Secured:	Date Filed: 07/24/2006	Secured:
Creditor's Name: HODITS JR FRANK W	Priority:	Creditor's Name: HODITS JR FRANK W	Priority:
	Administrative:		Administrative:
	Unsecured: <u>\$12,738.00</u>		Unsecured: <u>\$15,650.00</u>
	Total: <u>\$12,738.00</u>		Total: <u>\$15,650.00</u>
Claim: 13494	Debtor: DELPHI CORPORATION (05-44481)	Claim: 10560	Debtor: DELPHI CORPORATION (05-44481)
Date Filed: 07/24/2006	Secured:	Date Filed: 07/24/2006	Secured:
Creditor's Name: HODITS JR FRANK W	Priority:	Creditor's Name: HODITS JR FRANK W	Priority:
	Administrative:		Administrative:
	Unsecured: <u>\$13,378.00</u>		Unsecured: <u>\$15,650.00</u>
	Total: <u>\$13,378.00</u>		Total: <u>\$15,650.00</u>
Claim: 10562	Debtor: DELPHI CORPORATION (05-44481)	Claim: 9439	Debtor: DELPHI CORPORATION (05-44481)
Date Filed: 07/24/2006	Secured:	Date Filed: 07/13/2006	Secured:
Creditor's Name: HOLLASCH KURT D	Priority:	Creditor's Name: HOLLASCH KURT D	Priority:
	Administrative:		Administrative:
	Unsecured: <u>\$202,000.00</u>		Unsecured: <u>\$868,272.00</u>
	Total: <u>\$202,000.00</u>		Total: <u>\$868,272.00</u>

\* "UNL" denotes an unliquidated claim.

\*\* Certain creditors' addresses are intentionally omitted.

EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS \*\*

CLAIM TO BE EXPUNGED *		SURVIVING CLAIM *	
Claim: 9666	Debtor: DELPHI CORPORATION (05-44481)	Claim: 9439	Debtor: DELPHI CORPORATION (05-44481)
Date Filed: 07/17/2006	Secured:	Date Filed: 07/13/2006	Secured:
Creditor's Name: HOLLASCH KURT D	Priority:	Creditor's Name: HOLLASCH KURT D	Priority:
	Administrative:		Administrative:
	Unsecured: <u>\$11,700.00</u>		Unsecured: <u>\$868,272.00</u>
	Total: <u>\$11,700.00</u>		Total: <u>\$868,272.00</u>
Claim: 11161	Debtor: DELPHI CORPORATION (05-44481)	Claim: 9439	Debtor: DELPHI CORPORATION (05-44481)
Date Filed: 07/26/2006	Secured:	Date Filed: 07/13/2006	Secured:
Creditor's Name: HOLLASCH KURT D	Priority:	Creditor's Name: HOLLASCH KURT D	Priority:
	Administrative:		Administrative:
	Unsecured: <u>\$1,941,219.00</u>		Unsecured: <u>\$868,272.00</u>
	Total: <u>\$1,941,219.00</u>		Total: <u>\$868,272.00</u>
Claim: 10563	Debtor: DELPHI CORPORATION (05-44481)	Claim: 9439	Debtor: DELPHI CORPORATION (05-44481)
Date Filed: 07/24/2006	Secured:	Date Filed: 07/13/2006	Secured:
Creditor's Name: HOLLASCH KURT D	Priority: <u>\$1,720,083.00</u>	Creditor's Name: HOLLASCH KURT D	Priority:
	Administrative:		Administrative:
	Unsecured: <u>UNL</u>		Unsecured: <u>\$868,272.00</u>
	Total: <u>\$1,720,083.00</u>		Total: <u>\$868,272.00</u>
Claim: 10564	Debtor: DELPHI CORPORATION (05-44481)	Claim: 9439	Debtor: DELPHI CORPORATION (05-44481)
Date Filed: 07/24/2006	Secured:	Date Filed: 07/13/2006	Secured:
Creditor's Name: HOLLASCH KURT D	Priority:	Creditor's Name: HOLLASCH KURT D	Priority:
	Administrative:		Administrative:
	Unsecured: <u>\$88,284.00</u>		Unsecured: <u>\$868,272.00</u>
	Total: <u>\$88,284.00</u>		Total: <u>\$868,272.00</u>
Claim: 9835	Debtor: DELPHI CORPORATION (05-44481)	Claim: 9834	Debtor: DELPHI CORPORATION (05-44481)
Date Filed: 07/18/2006	Secured:	Date Filed: 07/18/2006	Secured:
Creditor's Name: KARVONEN THOMAS D	Priority:	Creditor's Name: KARVONEN THOMAS D	Priority:
	Administrative:		Administrative:
	Unsecured: <u>\$50,728.00</u>		Unsecured: <u>\$619,909.00</u>
	Total: <u>\$50,728.00</u>		Total: <u>\$619,909.00</u>

\* "UNL" denotes an unliquidated claim.

\*\* Certain creditors' addresses are intentionally omitted.

EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS \*\*

CLAIM TO BE EXPUNGED *		SURVIVING CLAIM *	
Claim: 9818	Debtor: DELPHI CORPORATION (05-44481)	Claim: 9817	Debtor: DELPHI CORPORATION (05-44481)
Date Filed: 07/18/2006	Secured:	Date Filed: 07/18/2006	Secured:
Creditor's Name: KRIEGER HARVEY J	Priority:	Creditor's Name: KRIEGER HARVEY J	Priority:
Administrative:	Unsecured: <u>\$44,131.00</u>	Administrative:	Unsecured: <u>\$1,082,431.00</u>
	Total: <u>\$44,131.00</u>		Total: <u>\$1,082,431.00</u>
Claim: 9978	Debtor: DELPHI CORPORATION (05-44481)	Claim: 9977	Debtor: DELPHI CORPORATION (05-44481)
Date Filed: 07/20/2006	Secured:	Date Filed: 07/20/2006	Secured:
Creditor's Name: LIPPA MICHAEL R	Priority:	Creditor's Name: LIPPA MICHAEL R	Priority:
Administrative:	Unsecured: <u>UNL</u>	Administrative:	Unsecured: <u>UNL</u>
	Total: <u>UNL</u>		Total: <u>UNL</u>
Claim: 9979	Debtor: DELPHI CORPORATION (05-44481)	Claim: 9977	Debtor: DELPHI CORPORATION (05-44481)
Date Filed: 07/20/2006	Secured:	Date Filed: 07/20/2006	Secured:
Creditor's Name: LIPPA MICHAEL R	Priority:	Creditor's Name: LIPPA MICHAEL R	Priority:
Administrative:	Unsecured: <u>UNL</u>	Administrative:	Unsecured: <u>UNL</u>
	Total: <u>UNL</u>		Total: <u>UNL</u>
Claim: 9288	Debtor: DELPHI CORPORATION (05-44481)	Claim: 9287	Debtor: DELPHI CORPORATION (05-44481)
Date Filed: 07/11/2006	Secured:	Date Filed: 07/11/2006	Secured:
Creditor's Name: MARQUIS TERRY L	Priority:	Creditor's Name: MARQUIS TERRY L	Priority:
Administrative:	Unsecured: <u>\$19,200.00</u>	Administrative:	Unsecured: <u>\$9,600.00</u>
	Total: <u>\$19,200.00</u>		Total: <u>\$9,600.00</u>
Claim: 9292	Debtor: DELPHI CORPORATION (05-44481)	Claim: 9287	Debtor: DELPHI CORPORATION (05-44481)
Date Filed: 07/11/2006	Secured:	Date Filed: 07/11/2006	Secured:
Creditor's Name: MARQUIS TERRY L	Priority:	Creditor's Name: MARQUIS TERRY L	Priority:
Administrative:	Unsecured: <u>\$950,107.35</u>	Administrative:	Unsecured: <u>\$9,600.00</u>
	Total: <u>\$950,107.35</u>		Total: <u>\$9,600.00</u>

\* "UNL" denotes an unliquidated claim.

\*\* Certain creditors' addresses are intentionally omitted.

EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS \*\*

CLAIM TO BE EXPUNGED *		SURVIVING CLAIM *	
Claim: 9290	Debtor: DELPHI CORPORATION (05-44481)	Claim: 9287	Debtor: DELPHI CORPORATION (05-44481)
Date Filed: 07/11/2006	Secured:	Date Filed: 07/11/2006	Secured:
Creditor's Name: MARQUIS TERRY L	Priority:	Creditor's Name: MARQUIS TERRY L	Priority:
	Administrative:		Administrative:
	Unsecured: <u>UNL</u>		Unsecured: <u>\$9,600.00</u>
	Total: <u>UNL</u>		Total: <u>\$9,600.00</u>
Claim: 9291	Debtor: DELPHI CORPORATION (05-44481)	Claim: 9287	Debtor: DELPHI CORPORATION (05-44481)
Date Filed: 07/11/2006	Secured:	Date Filed: 07/11/2006	Secured:
Creditor's Name: MARQUIS TERRY L	Priority:	Creditor's Name: MARQUIS TERRY L	Priority:
	Administrative:		Administrative:
	Unsecured: <u>\$5,415.92</u>		Unsecured: <u>\$9,600.00</u>
	Total: <u>\$5,415.92</u>		Total: <u>\$9,600.00</u>
Claim: 9289	Debtor: DELPHI CORPORATION (05-44481)	Claim: 9287	Debtor: DELPHI CORPORATION (05-44481)
Date Filed: 07/11/2006	Secured:	Date Filed: 07/11/2006	Secured:
Creditor's Name: MARQUIS TERRY L	Priority:	Creditor's Name: MARQUIS TERRY L	Priority:
	Administrative:		Administrative:
	Unsecured: <u>\$937,667.91</u>		Unsecured: <u>\$9,600.00</u>
	Total: <u>\$937,667.91</u>		Total: <u>\$9,600.00</u>
Claim: 16800	Debtor: DELPHI CORPORATION (05-44481)	Claim: 16799	Debtor: DELPHI CORPORATION (05-44481)
Date Filed: 02/07/2008	Secured:	Date Filed: 02/07/2008	Secured:
Creditor's Name: RIES THOMAS E	Priority:	Creditor's Name: RIES THOMAS E	Priority:
	Administrative:		Administrative:
	Unsecured: <u>UNL</u>		Unsecured: <u>UNL</u>
	Total: <u>UNL</u>		Total: <u>UNL</u>
Claim: 8940	Debtor: DELPHI CORPORATION (05-44481)	Claim: 8939	Debtor: DELPHI CORPORATION (05-44481)
Date Filed: 07/05/2006	Secured:	Date Filed: 07/05/2006	Secured:
Creditor's Name: RITZENTHALER FRANCIS H	Priority:	Creditor's Name: RITZENTHALER FRANCIS H	Priority:
	Administrative:		Administrative:
	Unsecured: <u>\$20,000.00</u>		Unsecured: <u>\$7,003.75</u>
	Total: <u>\$20,000.00</u>		Total: <u>\$7,003.75</u>

\* "UNL" denotes an unliquidated claim.

\*\* Certain creditors' addresses are intentionally omitted.

EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS \*\*

CLAIM TO BE EXPUNGED *		SURVIVING CLAIM *	
Claim: 8941	Debtor: DELPHI CORPORATION (05-44481)	Claim: 8939	Debtor: DELPHI CORPORATION (05-44481)
Date Filed: 07/05/2006	Secured:	Date Filed: 07/05/2006	Secured:
Creditor's Name: RITZENTHALER FRANCIS H	Priority: \$280,032.00	Creditor's Name: RITZENTHALER FRANCIS H	Priority:
	Administrative:		Administrative
	Unsecured: <u>\$739,006.00</u>		Unsecured: <u>\$7,003.75</u>
	Total: \$1,019,038.00		Total: \$7,003.75
Claim: 8947	Debtor: DELPHI CORPORATION (05-44481)	Claim: 8939	Debtor: DELPHI CORPORATION (05-44481)
Date Filed: 07/05/2006	Secured:	Date Filed: 07/05/2006	Secured:
Creditor's Name: RITZENTHALER FRANCIS H	Priority:	Creditor's Name: RITZENTHALER FRANCIS H	Priority:
	Administrative:		Administrative
	Unsecured: <u>\$13,151.00</u>		Unsecured: <u>\$7,003.75</u>
	Total: \$13,151.00		Total: \$7,003.75
Claim: 8942	Debtor: DELPHI CORPORATION (05-44481)	Claim: 8939	Debtor: DELPHI CORPORATION (05-44481)
Date Filed: 07/05/2006	Secured:	Date Filed: 07/05/2006	Secured:
Creditor's Name: RITZENTHALER FRANCIS H	Priority: \$450,432.00	Creditor's Name: RITZENTHALER FRANCIS H	Priority:
	Administrative:		Administrative
	Unsecured: <u>\$618,208.00</u>		Unsecured: <u>\$7,003.75</u>
	Total: \$1,068,640.00		Total: \$7,003.75
Claim: 8948	Debtor: DELPHI CORPORATION (05-44481)	Claim: 8939	Debtor: DELPHI CORPORATION (05-44481)
Date Filed: 07/05/2006	Secured:	Date Filed: 07/05/2006	Secured:
Creditor's Name: RITZENTHALER FRANCIS H	Priority:	Creditor's Name: RITZENTHALER FRANCIS H	Priority:
	Administrative:		Administrative
	Unsecured: <u>\$18,225.00</u>		Unsecured: <u>\$7,003.75</u>
	Total: \$18,225.00		Total: \$7,003.75
Claim: 5791	Debtor: DELPHI CORPORATION (05-44481)	Claim: 5790	Debtor: DELPHI CORPORATION (05-44481)
Date Filed: 05/15/2006	Secured:	Date Filed: 05/15/2006	Secured:
Creditor's Name: RODEMAN DONALD W	Priority:	Creditor's Name: RODEMAN DONALD W	Priority:
	Administrative:		Administrative
	Unsecured: <u>UNL</u>		Unsecured: <u>UNL</u>
	Total: UNL		Total: UNL

\* "UNL" denotes an unliquidated claim.

\*\* Certain creditors' addresses are intentionally omitted.

EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS \*\*

CLAIM TO BE EXPUNGED *		SURVIVING CLAIM *	
Claim: 5793	Debtor: DELPHI CORPORATION (05-44481)	Claim: 5790	Debtor: DELPHI CORPORATION (05-44481)
Date Filed: 05/15/2006	Secured:	Date Filed: 05/15/2006	Secured:
Creditor's Name: RODEMAN DONALD W	Priority:	Creditor's Name: RODEMAN DONALD W	Priority:
Administrative:	Unsecured: <u>UNL</u>	Administrative:	Unsecured: <u>UNL</u>
	Total: UNL		Total: UNL
Claim: 5792	Debtor: DELPHI CORPORATION (05-44481)	Claim: 5790	Debtor: DELPHI CORPORATION (05-44481)
Date Filed: 05/15/2006	Secured:	Date Filed: 05/15/2006	Secured:
Creditor's Name: RODEMAN DONALD W	Priority:	Creditor's Name: RODEMAN DONALD W	Priority:
Administrative:	Unsecured: <u>UNL</u>	Administrative:	Unsecured: <u>UNL</u>
	Total: UNL		Total: UNL
Claim: 16712	Debtor: DELPHI CORPORATION (05-44481)	Claim: 10765	Debtor: DELPHI CORPORATION (05-44481)
Date Filed: 09/24/2007	Secured:	Date Filed: 07/25/2006	Secured:
Creditor's Name: SOSNOWCHIK THOMAS J	Priority:	Creditor's Name: SOSNOWCHIK THOMAS J	Priority: \$320,532.00
Administrative:	Unsecured: <u>\$1,524,000.00</u>	Administrative:	Unsecured: <u>UNL</u>
	Total: \$1,524,000.00		Total: \$320,532.00
Claim: 16710	Debtor: DELPHI CORPORATION (05-44481)	Claim: 10765	Debtor: DELPHI CORPORATION (05-44481)
Date Filed: 09/24/2007	Secured:	Date Filed: 07/25/2006	Secured:
Creditor's Name: SOSNOWCHIK THOMAS J	Priority:	Creditor's Name: SOSNOWCHIK THOMAS J	Priority: \$320,532.00
Administrative:	Unsecured: <u>\$5,836.00</u>	Administrative:	Unsecured: <u>UNL</u>
	Total: \$5,836.00		Total: \$320,532.00
Claim: 16715	Debtor: DELPHI CORPORATION (05-44481)	Claim: 10765	Debtor: DELPHI CORPORATION (05-44481)
Date Filed: 09/27/2007	Secured:	Date Filed: 07/25/2006	Secured:
Creditor's Name: SOSNOWCHIK THOMAS J	Priority:	Creditor's Name: SOSNOWCHIK THOMAS J	Priority: \$320,532.00
Administrative:	Unsecured: <u>\$76,442.00</u>	Administrative:	Unsecured: <u>UNL</u>
	Total: \$76,442.00		Total: \$320,532.00

\* "UNL" denotes an unliquidated claim.

\*\* Certain creditors' addresses are intentionally omitted.

EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS \*\*

CLAIM TO BE EXPUNGED *		SURVIVING CLAIM *	
Claim: 16704	Debtor: DELPHI CORPORATION (05-44481)	Claim: 10765	Debtor: DELPHI CORPORATION (05-44481)
Date Filed: 09/14/2007	Secured:	Date Filed: 07/25/2006	Secured:
Creditor's Name: SOSNOWCHIK THOMAS J	Priority:	Creditor's Name: SOSNOWCHIK THOMAS J	Priority: \$320,532.00
	Administrative:		Administrative:
	Unsecured: <u>\$281,332.00</u>		Unsecured: <u></u>
	Total: <u>\$281,332.00</u>		Total: <u>\$320,532.00</u>
Claim: 16722	Debtor: DELPHI CORPORATION (05-44481)	Claim: 8781	Debtor: DELPHI CORPORATION (05-44481)
Date Filed: 10/09/2007	Secured:	Date Filed: 06/30/2006	Secured:
Creditor's Name: STRANAY PATRICK J	Priority:	Creditor's Name: STRANAY PATRICK J	Priority:
	Administrative:		Administrative:
	Unsecured: <u>\$1,127,091.00</u>		Unsecured: <u>UNL</u>
	Total: <u>\$1,127,091.00</u>		Total: <u>UNL</u>
Claim: 16723	Debtor: DELPHI CORPORATION (05-44481)	Claim: 8781	Debtor: DELPHI CORPORATION (05-44481)
Date Filed: 10/09/2007	Secured:	Date Filed: 06/30/2006	Secured:
Creditor's Name: STRANAY PATRICK J	Priority:	Creditor's Name: STRANAY PATRICK J	Priority:
	Administrative:		Administrative:
	Unsecured: <u>\$732,609.00</u>		Unsecured: <u>UNL</u>
	Total: <u>\$732,609.00</u>		Total: <u>UNL</u>
Claim: 9804	Debtor: DELPHI CORPORATION (05-44481)	Claim: 9800	Debtor: DELPHI CORPORATION (05-44481)
Date Filed: 07/18/2006	Secured:	Date Filed: 07/18/2006	Secured:
Creditor's Name: WINGEIER KENNETH G	Priority:	Creditor's Name: WINGEIER KENNETH G	Priority:
	Administrative:		Administrative:
	Unsecured: <u>\$31,779.00</u>		Unsecured: <u>\$721,575.00</u>
	Total: <u>\$31,779.00</u>		Total: <u>\$721,575.00</u>
Claim: 9802	Debtor: DELPHI CORPORATION (05-44481)	Claim: 9800	Debtor: DELPHI CORPORATION (05-44481)
Date Filed: 07/18/2006	Secured:	Date Filed: 07/18/2006	Secured:
Creditor's Name: WINGEIER KENNETH G	Priority:	Creditor's Name: WINGEIER KENNETH G	Priority:
	Administrative:		Administrative:
	Unsecured: <u>\$16,251.00</u>		Unsecured: <u>\$721,575.00</u>
	Total: <u>\$16,251.00</u>		Total: <u>\$721,575.00</u>

\* "UNL" denotes an unliquidated claim.

\*\* Certain creditors' addresses are intentionally omitted.

EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS \*\*

CLAIM TO BE EXPUNGED *		SURVIVING CLAIM *	
Claim: 9801 Date Filed: 07/18/2006 Creditor's Name: WINGEIER KENNETH G	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority: Administrative: Unsecured: <u>\$2,047,969.48</u> Total: \$2,047,969.48	Claim: 9800 Date Filed: 07/18/2006 Creditor's Name: WINGEIER KENNETH G	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority: Administrative: Unsecured: <u>\$721,575.00</u> Total: \$721,575.00
Claim: 9805 Date Filed: 07/18/2006 Creditor's Name: WINGEIER KENNETH G	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority: Administrative: Unsecured: <u>\$178,453.00</u> Total: \$178,453.00	Claim: 9800 Date Filed: 07/18/2006 Creditor's Name: WINGEIER KENNETH G	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority: Administrative: Unsecured: <u>\$721,575.00</u> Total: \$721,575.00
Claim: 9803 Date Filed: 07/18/2006 Creditor's Name: WINGEIER KENNETH G	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority: \$451,994.79 Administrative: Unsecured: <u>\$1,180,228.75</u> Total: \$1,632,223.54	Claim: 9800 Date Filed: 07/18/2006 Creditor's Name: WINGEIER KENNETH G	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority: Administrative: Unsecured: <u>\$721,575.00</u> Total: \$721,575.00

Total Claims To Be Expunged: 53  
 Total Asserted Amount To Be Expunged: \$20,451,405.20

\* "UNL" denotes an unliquidated claim.

\*\* Certain creditors' addresses are intentionally omitted.

EXHIBIT C - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																												
<p>Claim: 1704                  Date Filed: 01/30/2006                  Docketed Total: \$874,448.21                  Filing Creditor Name and Address:                  CAPRO LTD                  155 S LIMERICK RD                  LIMERICK, PA 19468-1699</p>	<p>Claim Holder Name and Address                  BEAR STEARNS INVESTMENT                  PRODUCTS INC                  CO JPMORGAN CHASE BANK NA                  LEGAL DEPT                  1 CHASE MANHATTAN PLAZA 26TH                  FL                  NEW YORK, NY 10081</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>\$299,723.41</td> <td></td> <td>\$574,724.80</td> <td>05-44640</td> <td></td> <td></td> <td>\$857,771.97</td> </tr> <tr> <td></td> <td><b>\$299,723.41</b></td> <td></td> <td><b>\$574,724.80</b></td> <td></td> <td></td> <td></td> <td><b>\$857,771.97</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$299,723.41		\$574,724.80	05-44640			\$857,771.97		<b>\$299,723.41</b>		<b>\$574,724.80</b>				<b>\$857,771.97</b>					
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640	\$299,723.41		\$574,724.80	05-44640			\$857,771.97																							
	<b>\$299,723.41</b>		<b>\$574,724.80</b>				<b>\$857,771.97</b>																							
<p>Claim: 10971                  Date Filed: 07/26/2006                  Docketed Total: \$332,442.44                  Filing Creditor Name and Address:                  EATON AEROQUIP DE MEXICO                  SA DE CV                  1111 SUPERIOR AVE                  CLEVELAND, OH 44114-2584</p>	<p>Claim Holder Name and Address                  EATON AEROQUIP DE MEXICO SA                  DE CV                  1111 SUPERIOR AVE                  CLEVELAND, OH 44114-2584</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$332,442.44</td> <td>05-44640</td> <td></td> <td></td> <td>\$130,456.03</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$332,442.44</b></td> <td></td> <td></td> <td></td> <td><b>\$130,456.03</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$332,442.44	05-44640			\$130,456.03				<b>\$332,442.44</b>				<b>\$130,456.03</b>					
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$332,442.44	05-44640			\$130,456.03																							
			<b>\$332,442.44</b>				<b>\$130,456.03</b>																							
<p>Claim: 6809                  Date Filed: 05/25/2006                  Docketed Total: \$740,224.29                  Filing Creditor Name and Address:                  EATON CORPORATION                  DBA REVENUE MANAGEMENT                  1 UNIVERSITY PLAZA NO 312                  HACKENSACK, NJ 07601</p>	<p>Claim Holder Name and Address                  LIQUIDITY SOLUTIONS INC AS                  ASSIGNEE OF EATON                  CORPORATION                  DBA REVENUE MANAGEMENT                  1 UNIVERSITY PLAZA NO 312                  HACKENSACK, NJ 07601</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td></td> <td></td> <td>\$740,224.29</td> <td>05-44640</td> <td></td> <td></td> <td>\$583,936.24</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$740,224.29</b></td> <td></td> <td></td> <td></td> <td><b>\$583,936.24</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$740,224.29	05-44640			\$583,936.24				<b>\$740,224.29</b>				<b>\$583,936.24</b>					
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$740,224.29	05-44640			\$583,936.24																							
			<b>\$740,224.29</b>				<b>\$583,936.24</b>																							

\* See Exhibit E for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.

EXHIBIT C - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED			
Claim: 10908 Date Filed: 07/26/2006 Docketed Total: \$4,692.90 Filing Creditor Name and Address: EATON ELECTRICAL 1111 SUPERIOR AVE CLEVELAND, OH 44114-2584	Claim Holder Name and Address  EATON ELECTRICAL 1111 SUPERIOR AVE CLEVELAND, OH 44114-2584	Docketed Total:  Case Number* 05-44481	\$4,692.90  \$4,692.90	Allowed Total:  Case Number* 05-44640	\$4,692.90  \$4,692.90
Claim: 11029 Date Filed: 07/26/2006 Docketed Total: \$1,865.03 Filing Creditor Name and Address: EATON HYDRAULICS INC EATON CORPORATION 1111 SUPERIOR AVE CLEVELAND, OH 44114-2584	Claim Holder Name and Address  EATON HYDRAULICS INC EATON CORPORATION 1111 SUPERIOR AVE CLEVELAND, OH 44114-2584	Docketed Total:  Case Number* 05-44481	\$1,865.03  \$1,865.03	Allowed Total:  Case Number* 05-44640	\$1,865.03  \$1,865.03
Claim: 10970 Date Filed: 07/26/2006 Docketed Total: \$14,019.41 Filing Creditor Name and Address: EATON YALE LTD 1111 SUPERIOR AVE CLEVELAND, OH 44114-2584	Claim Holder Name and Address  EATON YALE LTD 1111 SUPERIOR AVE CLEVELAND, OH 44114-2584	Docketed Total:  Case Number* 05-44481	\$14,019.41  \$14,019.41	Allowed Total:  Case Number* 05-44640	\$7,500.00  \$7,500.00
Claim: 3738 Date Filed: 05/01/2006 Docketed Total: \$50,374.12 Filing Creditor Name and Address: MOLDTECH INC 1900 COMMERCE PKY LANCASTER, NY 14086	Claim Holder Name and Address  MOLDTECH INC 1900 COMMERCE PKY LANCASTER, NY 14086	Docketed Total:  Case Number* 05-44481	\$50,374.12  \$50,374.12	Allowed Total:  Case Number* 05-44640	\$46,544.80  \$46,544.80

\* See Exhibit E for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.

EXHIBIT C - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED			
Claim: 10411 Date Filed: 07/24/2006 Docketed Total: \$157,011.51 Filing Creditor Name and Address: PHELPS DODGE MAGNET WIRE CO ONE N CENTRAL AVE PHOENIX, AZ 85004	Claim Holder Name and Address  HAIN CAPITAL HOLDINGS LLC 301 RTE 17 6TH FL RUTHERFORD, NJ 07070  <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$157,011.51  \$157,011.51				Allowed Total: \$150,301.40
Claim: 590 Date Filed: 11/15/2005 Docketed Total: \$29,390.33 Filing Creditor Name and Address: SANDVIK MATERIALS TECHNOLOGY 8 PARK CTR CT STE 200 OWINGS MILLS, MD 21117	Claim Holder Name and Address  SANDVIK MATERIALS TECHNOLOGY 8 PARK CTR CT STE 200 OWINGS MILLS, MD 21117  <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$29,390.33  \$29,390.33				Allowed Total: \$17,987.25
Claim: 5907 Date Filed: 05/16/2006 Docketed Total: \$64,430.50 Filing Creditor Name and Address: SCHAEFFLER KG SCHAEFFLER ACCOUNTING SERVICES GEORG SCHAFER STR 30 SCHWEINFURT, 97421 GERMANY	Claim Holder Name and Address  SCHAEFFLER KG SCHAEFFLER ACCOUNTING SERVICES GEORG SCHAFER STR 30 SCHWEINFURT, 97421 GERMANY  <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$64,430.50  \$64,430.50				Allowed Total: \$16,719.87

\* See Exhibit E for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.

EXHIBIT C - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
<p>Claim: 1726          Date Filed: 01/31/2006          Docketed Total: \$5,849.70          Filing Creditor Name and Address:          SIERRA INTERNATIONAL INC          155 SOUTH LIMERICK RD          LIMERICK, PA 19468-1699</p>	<p>Claim Holder Name and Address          BEAR STEARNS INVESTMENT          PRODUCTS INC          CO JPMORGAN CHASE BANK NA          LEGAL DEPT          1 CHASE MANHATTAN PLAZA 26TH          FL          NEW YORK, NY 10081</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>\$629.00</td> <td></td> <td>\$5,220.70</td> <td>05-44640</td> <td></td> <td></td> <td>\$3,333.70</td> </tr> <tr> <td></td> <td>\$629.00</td> <td></td> <td>\$5,220.70</td> <td></td> <td></td> <td></td> <td>\$3,333.70</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$629.00		\$5,220.70	05-44640			\$3,333.70		\$629.00		\$5,220.70				\$3,333.70	<p>Allowed Total: \$3,333.70</p>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																			
05-44640	\$629.00		\$5,220.70	05-44640			\$3,333.70																			
	\$629.00		\$5,220.70				\$3,333.70																			
<p>Claim: 1728          Date Filed: 01/31/2006          Docketed Total: \$212,632.48          Filing Creditor Name and Address:          TELEFLEX AUTOMOTIVE          MANUFACTURING          CORPORATION          155 S LIMERICK RD          LIMERICK, PA 19468-1699</p>	<p>Claim Holder Name and Address          BEAR STEARNS INVESTMENT          PRODUCTS INC          CO JPMORGAN CHASE BANK NA          LEGAL DEPT          1 CHASE MANHATTAN PLAZA 26TH          FL          NEW YORK, NY 10081</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>\$64,731.84</td> <td></td> <td>\$147,900.64</td> <td>05-44640</td> <td></td> <td></td> <td>\$181,558.42</td> </tr> <tr> <td></td> <td>\$64,731.84</td> <td></td> <td>\$147,900.64</td> <td></td> <td></td> <td></td> <td>\$181,558.42</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$64,731.84		\$147,900.64	05-44640			\$181,558.42		\$64,731.84		\$147,900.64				\$181,558.42	<p>Allowed Total: \$181,558.42</p>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																			
05-44640	\$64,731.84		\$147,900.64	05-44640			\$181,558.42																			
	\$64,731.84		\$147,900.64				\$181,558.42																			
<p>Claim: 1703          Date Filed: 01/30/2006          Docketed Total: \$59,962.24          Filing Creditor Name and Address:          TELEFLEX INCORPORATED DBA          TELEFLEX MORSE          155 SOUTH LIMERICK RD          LIMERICK, PA 19468-1699</p>	<p>Claim Holder Name and Address          BEAR STEARNS INVESTMENT          PRODUCTS INC          CO JPMORGAN CHASE BANK NA          LEGAL DEPT          1 CHASE MANHATTAN PLAZA 26TH          FL          NEW YORK, NY 10081</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>\$27,431.68</td> <td></td> <td>\$32,530.56</td> <td>05-44640</td> <td></td> <td></td> <td>\$47,395.10</td> </tr> <tr> <td></td> <td>\$27,431.68</td> <td></td> <td>\$32,530.56</td> <td></td> <td></td> <td></td> <td>\$47,395.10</td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$27,431.68		\$32,530.56	05-44640			\$47,395.10		\$27,431.68		\$32,530.56				\$47,395.10	<p>Allowed Total: \$47,395.10</p>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																			
05-44640	\$27,431.68		\$32,530.56	05-44640			\$47,395.10																			
	\$27,431.68		\$32,530.56				\$47,395.10																			

\* See Exhibit E for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.

EXHIBIT C - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
<p>Claim: 11681          Date Filed: 07/27/2006          Docketed Total: \$2,227,147.77          Filing Creditor Name and Address:          TESA AG          JAMES J DECRISTOFARO ESQ          LOVELLS          590 MADISON AVE          NEW YORK, NY 10022</p>	<p>Claim Holder Name and Address          TESA AG          JAMES J DECRISTOFARO ESQ          LOVELLS          590 MADISON AVE          NEW YORK, NY 10022</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44640</td> <td>\$151,257.61</td> <td>UNL</td> <td>\$2,075,890.16</td> <td>05-44640</td> <td></td> <td></td> <td>\$1,837,259.20</td> </tr> <tr> <td></td> <td><b>\$151,257.61</b></td> <td><b>UNL</b></td> <td><b>\$2,075,890.16</b></td> <td></td> <td></td> <td></td> <td><b>\$1,837,259.20</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$151,257.61	UNL	\$2,075,890.16	05-44640			\$1,837,259.20		<b>\$151,257.61</b>	<b>UNL</b>	<b>\$2,075,890.16</b>				<b>\$1,837,259.20</b>	<p>Allowed Total: \$1,837,259.20</p>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																			
05-44640	\$151,257.61	UNL	\$2,075,890.16	05-44640			\$1,837,259.20																			
	<b>\$151,257.61</b>	<b>UNL</b>	<b>\$2,075,890.16</b>				<b>\$1,837,259.20</b>																			
<p>Claim: 8139          Date Filed: 06/19/2006          Docketed Total: \$44,754.00          Filing Creditor Name and Address:          THE BRIX GROUP INC          541 DIVISION ST          CAMPBELL, CA 95008</p>	<p>Claim Holder Name and Address          THE BRIX GROUP INC          541 DIVISION ST          CAMPBELL, CA 95008</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-47474</td> <td></td> <td></td> <td>\$44,754.00</td> <td>05-47474</td> <td></td> <td></td> <td>\$27,595.51</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$44,754.00</b></td> <td></td> <td></td> <td></td> <td><b>\$27,595.51</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-47474			\$44,754.00	05-47474			\$27,595.51				<b>\$44,754.00</b>				<b>\$27,595.51</b>	<p>Allowed Total: \$27,595.51</p>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																			
05-47474			\$44,754.00	05-47474			\$27,595.51																			
			<b>\$44,754.00</b>				<b>\$27,595.51</b>																			
<p>Claim: 16375          Date Filed: 10/19/2006          Docketed Total: \$595,386.02          Filing Creditor Name and Address:          TPO DISPLAYS USA INC FKA          MOBILE DISPLAY SYSTEMS          KIRKPATRICK &amp; LOCKHART          NICHOLSON GRAHAM LLP          599 Lexington Ave          NEW YORK, NY 10022</p>	<p>Claim Holder Name and Address          TPO DISPLAYS USA INC FKA          MOBILE DISPLAY SYSTEMS          KIRKPATRICK &amp; LOCKHART          NICHOLSON GRAHAM LLP          599 Lexington Ave          NEW YORK, NY 10022</p> <table> <thead> <tr> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th><u>Case Number*</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> </tr> </thead> <tbody> <tr> <td>05-44481</td> <td></td> <td></td> <td>\$595,386.02</td> <td>05-44640</td> <td></td> <td></td> <td>\$413,423.52</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>\$595,386.02</b></td> <td></td> <td></td> <td></td> <td><b>\$413,423.52</b></td> </tr> </tbody> </table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$595,386.02	05-44640			\$413,423.52				<b>\$595,386.02</b>				<b>\$413,423.52</b>	<p>Allowed Total: \$413,423.52</p>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																			
05-44481			\$595,386.02	05-44640			\$413,423.52																			
			<b>\$595,386.02</b>				<b>\$413,423.52</b>																			
		<p><b>Total Claims To Be Allowed: 16</b>  <b>Total Amount As Docketed: \$5,414,630.95</b>  <b>Total Amount As Allowed: \$4,328,340.94</b></p>																								

\* See Exhibit E for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.

EXHIBIT D - CLAIM TO BE EXPUNGED PURSUANT TO SETTLEMENT

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
MOBILE DISPLAY SYSTEMS C/O ROBERT N MICHAELSON ESQ KIRKPATRICK & LOCKHART NICHOLSON GRAHAM LLP 599 LEXINGTON AVE NEW YORK, NY 10022	14295	Secured: Priority: Administrative: Unsecured: <u>\$124,961.82</u> Total: \$124,961.82	07/31/2006	DELPHI CORPORATION (05-44481)

Total: 1 \$124,961.82

In re Delphi Corporation, et al.

Thirty-Third Omnibus Claims Objection

Case No. 05-44481 (RDD)

Exhibit E - Debtor Entity Reference

CASE NUMBER	DEBTOR ENTITY
05-44481	DELPHI CORPORATION
05-47474	MOBILEARIA, INC.
05-44640	DELPHI AUTOMOTIVE SYSTEMS LLC

## Exhibit F - Claimants And Related Claims And Scheduled Liabilities Subject To Thirty-Third Omnibus Claims Objection

Claim Holder	Claim/Scheduled Liability	Exhibit
ALBRECHT DONALD D	12117	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
ALBRECHT JAMES W	10416656	EXHIBIT A-2 - SERP SCHEDULED LIABILITIES SUBJECT TO MODIFICATION
ANDERSON JON R	6693	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
ANDERSON MICHAEL O	10416633	EXHIBIT A-2 - SERP SCHEDULED LIABILITIES SUBJECT TO MODIFICATION
ARNDT FREDERICK P	10416651	EXHIBIT A-2 - SERP SCHEDULED LIABILITIES SUBJECT TO MODIFICATION
ARNOLD THOMAS B	9683	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
BANK WAYNE H	10854	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
BEAR STEARNS INVESTMENT PRODUCTS INC	1703	EXHIBIT C - CLAIMS SUBJECT TO MODIFICATION
BEAR STEARNS INVESTMENT PRODUCTS INC	1704	EXHIBIT C - CLAIMS SUBJECT TO MODIFICATION
BEAR STEARNS INVESTMENT PRODUCTS INC	1726	EXHIBIT C - CLAIMS SUBJECT TO MODIFICATION
BEAR STEARNS INVESTMENT PRODUCTS INC	1728	EXHIBIT C - CLAIMS SUBJECT TO MODIFICATION
BECK BRUCE T	9657	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
BREMER RICHARD J	9833	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
BROOKS GARY J	12097	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS
BROOKS GARY J	12099	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS
BROOKS GARY J	12100	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS
BROOKS GARY J	12101	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS
BROOKS GARY J	12102	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS
BROOKS GARY J & KATHLEEN L	12103	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
BYERS, CATHERINE	10416752	EXHIBIT A-2 - SERP SCHEDULED LIABILITIES SUBJECT TO MODIFICATION
CAPRO LTD	1704	EXHIBIT C - CLAIMS SUBJECT TO MODIFICATION
CHAO KEH-CHUNG M	10416736	EXHIBIT A-2 - SERP SCHEDULED LIABILITIES SUBJECT TO MODIFICATION
COLLINS WILLIAM L	10852	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
COTTEN CHARLES A	16769	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
COY RAMSEY	16828	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
CRACRAFT LARRY F	10605	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
CRACRAFT LARRY F	13596	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS
DETTINGER ROBERT E	16772	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
DRURY DAVID L	9608	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
DRURY DAVID L	9609	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS
DRURY DAVID L	9610	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS
DRURY DAVID L	9611	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS
DRURY DAVID L	9612	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS

## Exhibit F - Claimants And Related Claims And Scheduled Liabilities Subject To Thirty-Third Omnibus Claims Objection

Claim Holder	Claim/Scheduled Liability	Exhibit
DRURY DAVID L	9613	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS
EATON AEROQUIP DE MEXICO SA DE CV	10971	EXHIBIT C - CLAIMS SUBJECT TO MODIFICATION
EATON CORPORATION	6809	EXHIBIT C - CLAIMS SUBJECT TO MODIFICATION
EATON ELECTRICAL	10908	EXHIBIT C - CLAIMS SUBJECT TO MODIFICATION
EATON HYDRAULICS INC	11029	EXHIBIT C - CLAIMS SUBJECT TO MODIFICATION
EATON YALE LTD	10970	EXHIBIT C - CLAIMS SUBJECT TO MODIFICATION
FAGAN ROBERT W	10416747	EXHIBIT A-2 - SERP SCHEDULED LIABILITIES SUBJECT TO MODIFICATION
FATZINGER ROBERT L	10826	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
FATZINGER ROBERT L	13506	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS
FAULKNER DEAN L	10416721	EXHIBIT A-2 - SERP SCHEDULED LIABILITIES SUBJECT TO MODIFICATION
FLANAGAN JAMES P	10416720	EXHIBIT A-2 - SERP SCHEDULED LIABILITIES SUBJECT TO MODIFICATION
GOLDSWEIG DAVID N	16767	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
GOLICK EDWARD A	9536	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
GORDON PATRICIA A	9229	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
HAIN CAPITAL HOLDINGS LLC	10411	EXHIBIT C - CLAIMS SUBJECT TO MODIFICATION
HANDLEY RALPH E	15802	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
HEGSTROM JAMES B	10413	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
HEILMAN GERALD D	16795	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
HELM WESLEY D	11033	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
HENDRICKSON	16718	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS
HENDRICKSON DAVID	16713	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS
HENDRICKSON DAVID M	16719	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
HENDRICKSON DAVID M	16720	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS
HERREN WILLIAM R	11944	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
HODITS JR FRANK W	10560	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
HODITS JR FRANK W	13493	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS
HODITS JR FRANK W	13494	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS
HODITS JR FRANK W	14035	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS
HODITS JR FRANK W	14036	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS
HOLDEN JOHN DONALDSON	13463	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
HOLLASCH KURT D	10562	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS
HOLLASCH KURT D	10563	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS
HOLLASCH KURT D	10564	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS
HOLLASCH KURT D	11161	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS
HOLLASCH KURT D	9439	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION

## Exhibit F - Claimants And Related Claims And Scheduled Liabilities Subject To Thirty-Third Omnibus Claims Objection

Claim Holder	Claim/Scheduled Liability	Exhibit
HOLLASCH KURT D	9666	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS
HOLMES JOHN R	9600	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
HOSSENLOPP PETER M	12150	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
HUSAR JR MICHAEL A	5385	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
ICKES ARTHUR D	5298	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
JACKSON JERRY F	16798	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
JOHNSON,ROBERT	10417038	EXHIBIT A-2 - SERP SCHEDULED LIABILITIES SUBJECT TO MODIFICATION
JULIUS MICHAEL L	16774	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
KARVONEN THOMAS D	9834	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
KARVONEN THOMAS D	9835	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS
KAYE,DIANE L	10416754	EXHIBIT A-2 - SERP SCHEDULED LIABILITIES SUBJECT TO MODIFICATION
KELLER NORBERT L	10416683	EXHIBIT A-2 - SERP SCHEDULED LIABILITIES SUBJECT TO MODIFICATION
KRIEGER HARVEY J	9817	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
KRIEGER HARVEY J	9818	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS
LAWRENCE SUSAN K	10416693	EXHIBIT A-2 - SERP SCHEDULED LIABILITIES SUBJECT TO MODIFICATION
LEE ANTHONY	10416750	EXHIBIT A-2 - SERP SCHEDULED LIABILITIES SUBJECT TO MODIFICATION
LEVIJOKI W ALAN	8759	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
LIENESCH JOHN H	9867	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
LIND,RICHARD	10417039	EXHIBIT A-2 - SERP SCHEDULED LIABILITIES SUBJECT TO MODIFICATION
LININGER CHARLES D	12119	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
LIPPA MICHAEL R	9977	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
LIPPA MICHAEL R	9978	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS
LIPPA MICHAEL R	9979	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF EATON CORPORATION	6809	EXHIBIT C - CLAIMS SUBJECT TO MODIFICATION
MALANGA RONALD R	16779	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
MARQUIS TERRY L	9287	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
MARQUIS TERRY L	9288	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS
MARQUIS TERRY L	9289	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS
MARQUIS TERRY L	9290	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS
MARQUIS TERRY L	9291	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS
MARQUIS TERRY L	9292	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS

## Exhibit F - Claimants And Related Claims And Scheduled Liabilities Subject To Thirty-Third Omnibus Claims Objection

Claim Holder	Claim/Scheduled Liability	Exhibit
MAYNE JIMMY C	9659	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
MEAD DENNIS M	9974	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
MILLER SHARON L	10416675	EXHIBIT A-2 - SERP SCHEDULED LIABILITIES SUBJECT TO MODIFICATION
MOBILE DISPLAY SYSTEMS	14295	EXHIBIT D - CLAIM TO BE EXPUNGED PURSUANT TO SETTLEMENT
MOBLEY MD EVELYN H	4443	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
MOLDTECH INC	3738	EXHIBIT C - CLAIMS SUBJECT TO MODIFICATION
MONTGOMERY SHARON	9213	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
NORTHERN,EDWARD	10417037	EXHIBIT A-2 - SERP SCHEDULED LIABILITIES SUBJECT TO MODIFICATION
ONEILL BRIAN P	11226	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
PHELPS DODGE MAGNET WIRE CO	10411	EXHIBIT C - CLAIMS SUBJECT TO MODIFICATION
RAUSCH CARL G	16013	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
RIES THOMAS E	16799	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
RIES THOMAS E	16800	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS
RITZENTHALER FRANCIS H	8939	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
RITZENTHALER FRANCIS H	8940	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS
RITZENTHALER FRANCIS H	8941	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS
RITZENTHALER FRANCIS H	8942	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS
RITZENTHALER FRANCIS H	8947	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS
RITZENTHALER FRANCIS H	8948	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS
ROBINSON JOHN H	7412	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
RODEMAN DONALD W	5790	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
RODEMAN DONALD W	5791	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS
RODEMAN DONALD W	5792	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS
RODEMAN DONALD W	5793	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS
ROSE CHARLES L	11119	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
ROSE MICHAEL P	9662	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
ROWLEY ALAN BOYD	7192	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
SANDVIK MATERIALS TECHNOLOGY	590	EXHIBIT C - CLAIMS SUBJECT TO MODIFICATION
SCHAFFLER KG	5907	EXHIBIT C - CLAIMS SUBJECT TO MODIFICATION
SHAFFER LOWELL K	16110	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
SHOLL J D AND SHOLL ROSEMARIE S	10572	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
SIERRA INTERNATIONAL INC	1726	EXHIBIT C - CLAIMS SUBJECT TO MODIFICATION
SLETVOLD JR GEORGE J	10416712	EXHIBIT A-2 - SERP SCHEDULED LIABILITIES SUBJECT TO MODIFICATION
SMITH RAYMOND C	11909	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
SOSNOWCHIK THOMAS J	10765	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION

## Exhibit F - Claimants And Related Claims And Scheduled Liabilities Subject To Thirty-Third Omnibus Claims Objection

Claim Holder	Claim/Scheduled Liability	Exhibit
SOSNOWCHIK THOMAS J	16704	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS
SOSNOWCHIK THOMAS J	16710	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS
SOSNOWCHIK THOMAS J	16712	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS
SOSNOWCHIK THOMAS J	16715	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS
SPELMAN WILLIAM C	15998	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
STRANEY PATRICK J	16722	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS
STRANEY PATRICK J	16723	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS
STRANEY PATRICK J	8781	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
TELEFLEX AUTOMOTIVE MANUFACTURING CORPORATION	1728	EXHIBIT C - CLAIMS SUBJECT TO MODIFICATION
TELEFLEX INCORPORATED DBA TELEFLEX MORSE	1703	EXHIBIT C - CLAIMS SUBJECT TO MODIFICATION
TESA AG	11681	EXHIBIT C - CLAIMS SUBJECT TO MODIFICATION
THE BRIX GROUP INC	8139	EXHIBIT C - CLAIMS SUBJECT TO MODIFICATION
TPO DISPLAYS USA INC FKA MOBILE DISPLAY SYSTEMS	16375	EXHIBIT C - CLAIMS SUBJECT TO MODIFICATION
VANDEBERG FREDERIC P	8575	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
WANDER, JANET	10416756	EXHIBIT A-2 - SERP SCHEDULED LIABILITIES SUBJECT TO MODIFICATION
WARREN WILLIAM S	7793	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
WILHELM JR RALPH V	16804	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
WINGEIER KENNETH G	9800	EXHIBIT A-1 - SERP CLAIMS SUBJECT TO MODIFICATION
WINGEIER KENNETH G	9801	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS
WINGEIER KENNETH G	9802	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS
WINGEIER KENNETH G	9803	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS
WINGEIER KENNETH G	9804	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS
WINGEIER KENNETH G	9805	EXHIBIT B - DUPLICATE OR AMENDED SERP CLAIMS

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----x  
:  
In re : Chapter 11  
:  
DELPHI CORPORATION, et al. : Case No. 05-44481 (RDD)  
:  
Debtors. : (Jointly Administered)  
:  
-----x

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim or scheduled liability, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged, or modified and allowed as summarized in the table and described in more detail in the Debtors' Thirty-Third Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 Regarding (A) SERP Claims And Scheduled Liabilities Subject To Modification, (B) Duplicate Or Amended SERP Claims, (C) Claims Subject To Modification, And (D) Claim To Be Expunged Pursuant To Settlement (the "Thirty-Third Omnibus Claims Objection"), dated December 22, 2008, a copy of which is enclosed (without exhibits). The Debtors' Thirty-Third Omnibus Claims Objection is set for hearing on January 27, 2009 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED THIRTY-THIRD OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON January 20, 2009. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Thirty-Third Omnibus Claims Objection identifies four different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "SERP Claims Subject To Modification" are those Claims with respect to each of which the Debtors, together with the persons asserting such Claims (the "SERP Claim Holders"), have reached a settlement in principle with respect to the proper amount and classification of each SERP Claim Subject To Modification and the proper Debtor liable for each such Claim.

Accordingly, the Debtors seek to convert the amount of each SERP Claim Subject To Modification to a fully liquidated amount agreed to between the Debtors and the SERP Claim Holder and seek to have such Claim allowed in that agreed-upon amount as an unsecured claim against the stated Debtor.

Claims identified as having a Basis For Objection of "SERP Scheduled Liabilities Subject To Modification" are those Claims listed on the Debtors' Schedules of Assets and Liabilities filed with the Bankruptcy Court on January 20, 2006 and subsequently amended on February 1, 2006, April 18, 2006, October 12, 2007, January 17, 2008, and October 10, 2008 (the "Scheduled Liabilities") with respect to each of which the Debtors, together with the claimants to which such Scheduled Liabilities are owing (each, a "SERP Scheduled Party"), have reached a settlement in principle with respect to the proper amount and classification of each SERP Scheduled Liability Subject To Modification and the proper Debtor liable for each such Claim. Accordingly, the Debtors seek to convert the amount of each SERP Scheduled Liability Subject To Modification to a fully liquidated amount agreed to between the Debtors and the SERP Scheduled Party and seek to have such Claim allowed in that agreed-upon amount as an unsecured claim against the stated Debtor.

The Claims identified as having a Basis For Objection of "Duplicate Or Amended SERP Claims" under the column heading "SERP Claim To Be Expunged" are either duplicates of other SERP Claims filed with this Court or have been amended or superseded by later-filed SERP Claims.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims with respect to each of which the Debtors, together with the current holders and, as applicable, the original claimants asserting such Claims (the "Claimants"), have reached a settlement in principle with respect to the proper amount and classification of each Claim Subject To Modification and the proper Debtor liable for each such Claim. Accordingly, the Debtors seek to convert the amount of each Claim Subject To Modification to a fully liquidated amount agreed to between the Debtors and the Claimant and seek to have such Claim allowed in that agreed-upon amount as an unsecured claim against the stated Debtor.

The Claim identified as having a Basis For Objection of "Claim To Be Expunged Pursuant To Settlement" is a Claim that asserts liabilities or dollar amounts that are not owing pursuant to a settlement in principle with the holder of such Claim.

Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment Of Claim		
				Allowed Debtor	Allowed Amount	Allowed Nature

If you wish to view the complete exhibits to the Thirty-Third Omnibus Claims Objection, you can do so at [www.delphidocket.com](http://www.delphidocket.com). If you have any questions about this notice or the Thirty-Third Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at [delphi@skadden.com](mailto:delphi@skadden.com), by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or [www.delphidocket.com](http://www.delphidocket.com). CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Thirty-Third Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern time) on January 20, 2009. Your Response, if any, to the Thirty-Third Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-

based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Thirty-Third Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the January 27, 2009 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on January 27, 2009 at 10:00 a.m. (prevailing Eastern time).

IF YOUR PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION UNDER A REORGANIZATION PLAN. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE THIRTY-THIRD OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE THIRTY-THIRD OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

[Claimant Name]  
[Address 1]  
[Address 2] [Address 3]  
[City], [State] [Zip]  
[Country]

Dated: New York, New York  
December 22, 2008

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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:  
In re : Chapter 11  
:  
DELPHI CORPORATION, et al. : Case No. 05-44481 (RDD)  
:  
Debtors. : (Jointly Administered)  
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NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim or scheduled liability, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged, or modified and allowed as summarized in the table and described in more detail in the Debtors' Thirty-Third Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 Regarding (A) SERP Claims And Scheduled Liabilities Subject To Modification, (B) Duplicate Or Amended SERP Claims, (C) Claims Subject To Modification, And (D) Claim To Be Expunged Pursuant To Settlement (the "Thirty-Third Omnibus Claims Objection"), dated December 22, 2008, a copy of which is enclosed (without exhibits). The Debtors' Thirty-Third Omnibus Claims Objection is set for hearing on January 27, 2009 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED THIRTY-THIRD OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON January 20, 2009. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Thirty-Third Omnibus Claims Objection identifies four different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "SERP Claims Subject To Modification" are those Claims with respect to each of which the Debtors, together with the persons asserting such Claims (the "SERP Claim Holders"), have reached a settlement in principle with respect to the proper amount and classification of each SERP Claim Subject To Modification and the proper Debtor liable for each such Claim.

Accordingly, the Debtors seek to convert the amount of each SERP Claim Subject To Modification to a fully liquidated amount agreed to between the Debtors and the SERP Claim Holder and seek to have such Claim allowed in that agreed-upon amount as an unsecured claim against the stated Debtor.

Claims identified as having a Basis For Objection of "SERP Scheduled Liabilities Subject To Modification" are those Claims listed on the Debtors' Schedules of Assets and Liabilities filed with the Bankruptcy Court on January 20, 2006 and subsequently amended on February 1, 2006, April 18, 2006, October 12, 2007, January 17, 2008, and October 10, 2008 (the "Scheduled Liabilities") with respect to each of which the Debtors, together with the claimants to which such Scheduled Liabilities are owing (each, a "SERP Scheduled Party"), have reached a settlement in principle with respect to the proper amount and classification of each SERP Scheduled Liability Subject To Modification and the proper Debtor liable for each such Claim. Accordingly, the Debtors seek to convert the amount of each SERP Scheduled Liability Subject To Modification to a fully liquidated amount agreed to between the Debtors and the SERP Scheduled Party and seek to have such Claim allowed in that agreed-upon amount as an unsecured claim against the stated Debtor.

The Claims identified as having a Basis For Objection of "Duplicate Or Amended SERP Claims" under the column heading "SERP Claim To Be Expunged" are either duplicates of other SERP Claims filed with this Court or have been amended or superseded by later-filed SERP Claims.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims with respect to each of which the Debtors, together with the current holders and, as applicable, the original claimants asserting such Claims (the "Claimants"), have reached a settlement in principle with respect to the proper amount and classification of each Claim Subject To Modification and the proper Debtor liable for each such Claim. Accordingly, the Debtors seek to convert the amount of each Claim Subject To Modification to a fully liquidated amount agreed to between the Debtors and the Claimant and seek to have such Claim allowed in that agreed-upon amount as an unsecured claim against the stated Debtor.

The Claim identified as having a Basis For Objection of "Claim To Be Expunged Pursuant To Settlement" is a Claim that asserts liabilities or dollar amounts that are not owing pursuant to a settlement in principle with the holder of such Claim.

Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment Of Claim

If you wish to view the complete exhibits to the Thirty-Third Omnibus Claims Objection, you can do so at [www.delphidocket.com](http://www.delphidocket.com). If you have any questions about this notice or the Thirty-Third Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at [delphi@skadden.com](mailto:delphi@skadden.com), by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and

Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or [www.delphidocket.com](http://www.delphidocket.com). CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Thirty-Third Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern time) on January 20, 2009. Your Response, if any, to the Thirty-Third Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

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Debtors have requested that the Court conduct a final hearing on January 27, 2009 at 10:00 a.m. (prevailing Eastern time).

IF YOUR PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION UNDER A REORGANIZATION PLAN. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

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[Claimant Name]  
[Address 1]  
[Address 2] [Address 3]  
[City], [State] [Zip]  
[Country]

Dated: New York, New York  
December 22, 2008

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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:  
In re : Chapter 11  
:  
DELPHI CORPORATION, et al. : Case No. 05-44481 (RDD)  
:  
Debtors. : (Jointly Administered)  
:  
----- x

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim or scheduled liability, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged, or modified and allowed as summarized in the table and described in more detail in the Debtors' Thirty-Third Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 Regarding (A) SERP Claims And Scheduled Liabilities Subject To Modification, (B) Duplicate Or Amended SERP Claims, (C) Claims Subject To Modification, And (D) Claim To Be Expunged Pursuant To Settlement (the "Thirty-Third Omnibus Claims Objection"), dated December 22, 2008, a copy of which is enclosed (without exhibits). The Debtors' Thirty-Third Omnibus Claims Objection is set for hearing on January 27, 2009 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED THIRTY-THIRD OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON January 20, 2009. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Thirty-Third Omnibus Claims Objection identifies four different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

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the persons asserting such Claims (the "SERP Claim Holders"), have reached a settlement in principle with respect to the proper amount and classification of each SERP Claim Subject To Modification and the proper Debtor liable for each such Claim.

Accordingly, the Debtors seek to convert the amount of each SERP Claim Subject To Modification to a fully liquidated amount agreed to between the Debtors and the SERP Claim Holder and seek to have such Claim allowed in that agreed-upon amount as an unsecured claim against the stated Debtor.

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The Claim identified as having a Basis For Objection of "Claim To Be Expunged Pursuant To Settlement" is a Claim that asserts liabilities or dollar amounts that are not owing pursuant to a settlement in principle with the holder of such Claim.

<b>Scheduled Liability Number</b>	<b>Scheduled Liability Docketed Amount</b>	<b>Basis For Objection</b>	<b>Treatment Of Claim</b>		
			<b>Allowed Debtor</b>	<b>Allowed Amount</b>	<b>Allowed Nature</b>

If you wish to view the complete exhibits to the Thirty-Third Omnibus Claims Objection, you can do so at [www.delphidocket.com](http://www.delphidocket.com). If you have any questions about this notice or the Thirty-Third Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at [delphi@skadden.com](mailto:delphi@skadden.com), by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or [www.delphidocket.com](http://www.delphidocket.com). CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Thirty-Third Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern time) on January 20, 2009. Your Response, if any, to the Thirty-Third Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the

Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

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IF YOUR PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION UNDER A REORGANIZATION PLAN. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE THIRTY-THIRD OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE THIRTY-THIRD OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

[Claimant Name]  
[Address 1]  
[Address 2] [Address 3]  
[City], [State] [Zip]  
[Country]

Dated: New York, New York  
December 22, 2008

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

----- X  
:  
In re : Chapter 11  
:  
DELPHI CORPORATION, et al. : Case No. 05-44481 (RDD)  
:  
Debtors. : (Jointly Administered)  
:  
----- X

ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007  
REGARDING (A) SERP CLAIMS AND SCHEDULED LIABILITIES  
SUBJECT TO MODIFICATION, (B) DUPLICATE OR AMENDED SERP  
CLAIMS, (C) CLAIMS SUBJECT TO MODIFICATION, AND (D) CLAIM  
TO BE EXPUNGED PURSUANT TO SETTLEMENT, AS IDENTIFIED IN  
THIRTY-THIRD OMNIBUS CLAIMS OBJECTION

("THIRTY-THIRD OMNIBUS CLAIMS OBJECTION ORDER")

Upon the Thirty-Third Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And  
Fed. R. Bankr. P. 3007 Regarding (A) SERP Claims And Scheduled Liabilities Subject To  
Modification, (B) Duplicate Or Amended SERP Claims, (C) Claims Subject To Modification,  
And (D) Claim To Be Expunged Pursuant To Settlement, dated December 22, 2008 (the "Thirty-  
Third Omnibus Claims Objection"),<sup>1</sup> of Delphi Corporation ("Delphi") and certain of its  
subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases  
(collectively, the "Debtors"); and upon the record of the hearing held on the Thirty-Third  
Omnibus Claims Objection; and after due deliberation thereon; and good and sufficient cause  
appearing therefor,

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<sup>1</sup> Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Thirty-Third Omnibus Claims Objection.

IT IS HEREBY FOUND AND DETERMINED THAT:<sup>2</sup>

A. Each holder of a claim, as such term is defined in 11 U.S.C. § 101(5) (as to each, a "Claim"), listed on Exhibits A-1, A-2, B, C, and D hereto was properly and timely served with a copy of the Thirty-Third Omnibus Claims Objection, a personalized Notice Of Objection To Claim, a copy of the Order Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"), the proposed order granting the Thirty-Third Omnibus Claims Objection, and notice of the deadline for responding to the Thirty-Third Omnibus Claims Objection. No other or further notice of the Thirty-Third Omnibus Claims Objection is necessary.

B. This Court has jurisdiction over the Thirty-Third Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334. The Thirty-Third Omnibus Claims Objection is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of these cases and the Thirty-Third Omnibus Claims Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.

C. The Claims listed on Exhibit A-1 hereto assert SERP Claims that the Debtors have determined should be modified solely to assert a properly classified, fully liquidated claim amount against a Debtor that, in some instances, may be different from the one identified by the SERP Claim Holder (the "SERP Claims Subject To Modification").

D. The Scheduled Liabilities listed on Exhibit A-2 hereto assert liabilities arising from the SERP that the Debtors have determined should be modified solely to assert a

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<sup>2</sup> Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

properly classified, fully liquidated claim amount against a Debtor that, in some instances, may be different from the one identified by the SERP Scheduled Party (the "SERP Scheduled Liabilities Subject To Modification").

E. The SERP Claims listed on Exhibit B hereto under the column heading Claims To Be Expunged are either duplicates of other SERP Claims filed with this Court or have been amended or superseded by later-filed SERP Claims.

F. The Claims listed on Exhibit C hereto assert claims that the Debtors have determined should be modified solely to assert a properly classified, fully liquidated claim amount against a Debtor that, in some instances, may be different from the one identified by the Claimant (the "Claims Subject To Modification").

G. The Claim listed on Exhibit D hereto asserts liabilities and a dollar amount that are not owing as a result of a settlement in principle with the holder of such Claim (the "Claim To Be Expunged Pursuant To Settlement").

H. Exhibit E hereto sets forth the formal name of the Debtor entity and its associated bankruptcy case number referenced on Exhibits A-1, A-2, B, C, and D. Exhibit F sets forth each of the SERP Claims, Scheduled Liabilities, and Claims referenced on Exhibits A-1, A-2, B, C, and D in alphabetical order by claimant and cross-references each such Claim by (i) proof of claim number or schedule number and (ii) basis of objection.

I. The relief requested in the Thirty-Third Omnibus Claims Objection and granted herein is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED  
THAT:

1. Each "SERP Claim As Docketed" amount, classification, and Debtor listed on Exhibit A-1 hereto is hereby revised to reflect the amount, classification, and Debtor listed as the "SERP Claim As Modified." No SERP Claim Holder listed on Exhibit A-1 hereto shall be entitled to (a) recover any SERP Claim Subject To Modification in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, and/or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit A-1 hereto; provided, however, that each such Claim shall be automatically adjusted, as necessary, to account for, among other things, actual payments received by the SERP Claim Holder during these chapter 11 cases pursuant to that certain Order Under 11 U.S.C. §§ 105(a), 363, 507, 1107, And 1108 (I) Authorizing Debtors To Pay Prepetition Wages And Salaries To Employees And Independent Contractors; (II) Authorizing Debtors To Pay Prepetition Benefits And Continue Maintenance Of Human Capital Benefit Programs In The Ordinary Course; And (III) Directing Banks To Honor Prepetition Checks For Payment Of Prepetition Human Capital Obligations (Docket No. 198) (the "Human Capital Order") entered by this Court on October 13, 2005. Each SERP Claim Subject To Modification is hereby modified and allowed to reflect the Modified Total as set forth on Exhibit A-1 hereto.

2. Each SERP Scheduled Liability Subject To Modification listed on Exhibit A-2 is hereby revised to reflect the amount, classification, and Debtor listed as the "SERP Scheduled Liability As Modified." No SERP Scheduled Party listed on Exhibit A-2 hereto shall be entitled to (a) recover any SERP Scheduled Liability Subject To Modification in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, and/or (b) assert a classification that is inconsistent with that listed in the "SERP Scheduled Liability As Modified"

column, and/or (c) assert a SERP Claim against a Debtor whose case number is not listed in the "SERP Scheduled Liability As Modified" column on Exhibit A-2 hereto; provided, however, that each such Claim will be automatically adjusted, as necessary, to account for, among other things, actual payments received by the SERP Scheduled Party during these chapter 11 cases pursuant to the Human Capital Order. Each SERP Scheduled Liability Subject To Modification is hereby modified and allowed to reflect the Modified Total as set forth on Exhibit A-2 hereto.

3. Each of the SERP Claims To Be Expunged listed on Exhibit B hereto is hereby disallowed and expunged in its entirety.

4. Each "Claim As Docketed" amount, classification, and Debtor listed on Exhibit C hereto is hereby revised to reflect the amount, classification, and Debtor listed as the "Claim As Modified." No Claimant listed on Exhibit C hereto shall be entitled to (a) recover any Claim Subject To Modification in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, and/or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit C hereto. Each Claim Subject To Modification is hereby modified and allowed to reflect the Modified Total as set forth on Exhibit C hereto.

5. The Claim To Be Expunged Pursuant To Settlement listed on Exhibit D hereto is hereby disallowed and expunged in its entirety.

6. Allowance of each of the Claims set forth on Exhibits A-1, A-2, and C hereto (together, the "Allowed Claims") is subject to the following:

(a) The allowance of the Claim shall act as an injunction against any "Person" (as that term is defined in 101(41) of the Bankruptcy Code) commencing any action, employment of process, or act to collect, offset, or recover with respect to each such Claim. This injunction

specifically includes all Actions under the Employee Retirement Income Security Act of 1974, as amended, which regulates employee benefit plans; Title VII of the Civil Rights Act of 1964, as amended, which prohibits discrimination in employment based on race, color, national origin, religion, or sex; the Americans with Disabilities Act, which prohibits discrimination in employment based on disability; the Age Discrimination in Employment Act, which prohibits discrimination in employment based on age; the Equal Pay Act, which prohibits wage discrimination; state fair employment practices or civil rights laws; and any other federal, state or local law, order, or regulation or the common law relating to employment or employment discrimination, including those which preclude any form of discrimination based on age. Nothing contained herein is intended to preclude Delphi from continuing the benefits provided under the Delphi Life And Disability Benefits Program For Salaried Employees and the Salaried Health Care Plan (or Claimant's rights, if any, to receive benefits thereunder), subject to the terms thereof and Delphi's rights and defenses thereto. Furthermore, nothing contained herein shall alter (a) the Claimant's right(s) to continue to receive benefits related to the Delphi Retirement Program for Salaried Employees and (b) Delphi's reciprocal rights and defenses thereto.

- (b) The allowance of each such Claim subject to this Thirty-Third Omnibus Claims Objection shall resolve all of the responses filed by Claimants to prior omnibus claims objections with respect to each such Claim subject to this Thirty-Third Omnibus Claims Objection.

7. Allowance of each of the Claims Subject To Modification set forth on

Exhibit C is further subject to the following:

- (a) Without further order of this Court, the Debtors are authorized to offset or reduce the Claim Subject To Modification for purposes of distribution to holders of allowed claims entitled to receive distributions under any plan of reorganization of the Debtors by the amount of any cure payments made on account of the assumption, pursuant to section 365 of the Bankruptcy Code, of an executory contract or unexpired lease to which the counterparty associated with the Proof of Claim is a party.
- (b) To the extent that a Claim Subject To Modification also incorporates a reclamation demand with respect to which either (i) the Debtors and the Claimant have entered into a letter agreement whereby the Debtors and the Claimant agreed upon the valid amount of the reclamation demand or (ii) the Claimant is deemed to have consented to the Debtors' determination of the valid amount of the

reclamation demand (with respect to (b)(i) and (ii), each, a "Reclamation Agreement"), the Claimant holding such Claim Subject To Modification reserves the right, pursuant to section 503(b) of the Bankruptcy Code, to seek administrative priority status for that portion of the Claim Subject To Modification subject to such Reclamation Agreement, subject to the Debtors' right to seek, at any time and notwithstanding a Claimant's agreement to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses (the "Reserved Defenses") with respect to the reclamation demand are valid and the classification set forth on Exhibit C for such Claim Subject To Modification shall not be deemed to waive or in any way impair the foregoing right of the Claimant to seek administrative expense priority status for that portion of the Claim Subject To Modification subject to such Reclamation Agreement.

8. Entry of this order is without prejudice to the Debtors' right to object, on any grounds whatsoever, to any other claims in these chapter 11 cases or to further object to Claims that are the subject of the Thirty-Third Omnibus Claims Objection.

9. This Court shall retain jurisdiction over the Debtors and the holders of Claims subject to the Thirty-Third Omnibus Claims Objection to hear and determine all matters arising from the implementation of this order.

10. Each of the objections by the Debtors to each Claim addressed in the Thirty-Third Omnibus Claims Objection and attached hereto as Exhibits A-1, A-2, B, C, and D constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This order shall be deemed a separate order with respect to each Claim that is the subject of the Thirty-Third Omnibus Claims Objection. Any stay of this order shall apply only to the contested matter which involves such Claim and shall not act to stay the applicability or finality of this order with respect to the other contested matters covered hereby.

11. Kurtzman Carson Consultants LLC is hereby directed to serve this order, including exhibits, in accordance with the Claims Objection Procedures Order.

Dated: New York, New York  
January \_\_\_, 2009

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UNITED STATES BANKRUPTCY JUDGE

## **EXHIBIT E**

1	2	3	4	5	6	7	8
Name	Address	Scheduled Liability Number	Scheduled Liability Docketed Amount	Basis For Objection	Allowed Case Number	Allowed Unsecured Amount	Allowed Nature
ALBRECHT JAMES W	12704 WOODSIDE DRIVE PROSPECT, KY 40059	10416656	\$495,359.52	SERP Claims Subject to Modification	05-44481	\$495,359.52	General Unsecured
ANDERSON MICHAEL O	3509 WALTON WAY KOKOMO, IN 46902-4180	10416633	\$756,502.89	SERP Claims Subject to Modification	05-44481	\$756,502.89	General Unsecured
ARNDT FREDERICK P	3532 BOWMAN DR SAGINAW, MI 48609-9794	10416651	\$571,926.56	SERP Claims Subject to Modification	05-44481	\$571,926.56	General Unsecured
BYERS, CATHERINE	7339 KIWI DR NINEVEH, IN 46164	10416752	\$162,101.49	SERP Claims Subject to Modification	05-44481	\$162,101.49	General Unsecured
CHAO KEH-CHUNG M	857 ASA GRAY DRIVE ANN ARBOR, MI 48105	10416736	\$194,295.05	SERP Claims Subject to Modification	05-44481	\$194,295.05	General Unsecured
FAGAN ROBERT W	965 E 7TH ST FLINT, MI 48503-2777	10416747	\$93,176.61	SERP Claims Subject to Modification	05-44481	\$93,176.61	General Unsecured
FAULKNER DEAN L	3179 KESTREL CT MARTINSVILLE, IN 46151-6900	10416721	\$262,369.61	SERP Claims Subject to Modification	05-44481	\$262,369.61	General Unsecured
FLANAGAN JAMES P	1124 WIND RIDGE DR EL PASO, TX 79912-7461	10416720	\$203,048.10	SERP Claims Subject to Modification	05-44481	\$203,048.10	General Unsecured
JOHNSON, ROBERT	1800 N STANTON ST No 304 EL PASO, TX 79902	10417038	\$894,254.46	SERP Claims Subject to Modification	05-44481	\$894,254.46	General Unsecured

1	2	3	4	5	6	7	8
Name	Address	Scheduled Liability Number	Scheduled Liability Docketed Amount	Basis For Objection	Allowed Case Number	Allowed Unsecured Amount	Allowed Nature
KAYE, DIANE L	1410 STUYVESSANT BLOOMFIELD HILLS, MI 48301-2145	10416754	\$163,080.81	SERP Claims Subject to Modification	05-44481	\$163,080.81	General Unsecured
KELLER NORBERT L	1824 CRAGIN DR BLOOMFIELD, MI 48302-2229	10416683	\$425,721.39	SERP Claims Subject to Modification	05-44481	\$425,721.39	General Unsecured
LAWRENCE SUSAN K	1311 N MAIN ST ROCHESTER, MI 48307-1120	10416693	\$372,652.96	SERP Claims Subject to Modification	05-44481	\$372,652.96	General Unsecured
LEE ANTHONY	1832 NEW CASTLE DRIVE TROY, MI 48098	10416750	\$9,400.29	SERP Claims Subject to Modification	05-44481	\$9,400.29	General Unsecured
LIND, RICHARD	105 HARBOUR TREES LANE NOBLESVILLE, IN 46062-9081	10417039	\$1,679.02	SERP Claims Subject to Modification	05-44481	\$1,679.02	General Unsecured
MILLER SHARON L	807 MARIDON COURT VANDALIA, OH 45377	10416675	\$448,568.80	SERP Claims Subject to Modification	05-44481	\$448,568.80	General Unsecured
NORTHERN, EDWARD	3625 CARMELLE WOODS MASON, OH 45040	10417037	\$582,366.09	SERP Claims Subject to Modification	05-44481	\$582,366.09	General Unsecured
SLETVOLD JR GEORGE J	420 CHATSWORTH LN CANFIELD, OH 44406-9623	10416712	\$296,559.67	SERP Claims Subject to Modification	05-44481	\$296,559.67	General Unsecured
WANDER, JANET	4530 S BAY VALLEY DR SUTTONS BAY, MI 49682	10416756	\$102,095.41	SERP Claims Subject to Modification	05-44481	\$102,095.41	General Unsecured

## **EXHIBIT F**

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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:  
In re : Chapter 11  
:  
DELPHI CORPORATION, et al. : Case No. 05-44481 (RDD)  
:  
Debtors. : (Jointly Administered)  
:  
----- x

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim or scheduled liability, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged, or modified and allowed as summarized in the table and described in more detail in the Debtors' Thirty-Third Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 Regarding (A) SERP Claims And Scheduled Liabilities Subject To Modification, (B) Duplicate Or Amended SERP Claims, (C) Claims Subject To Modification, And (D) Claim To Be Expunged Pursuant To Settlement (the "Thirty-Third Omnibus Claims Objection"), dated December 22, 2008, a copy of which is enclosed (without exhibits). The Debtors' Thirty-Third Omnibus Claims Objection is set for hearing on January 27, 2009 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED THIRTY-THIRD OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON January 20, 2009. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Thirty-Third Omnibus Claims Objection identifies four different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "SERP Claims Subject To Modification" are those Claims with respect to each of which the Debtors, together with

the persons asserting such Claims (the "SERP Claim Holders"), have reached a settlement in principle with respect to the proper amount and classification of each SERP Claim Subject To Modification and the proper Debtor liable for each such Claim.

Accordingly, the Debtors seek to convert the amount of each SERP Claim Subject To Modification to a fully liquidated amount agreed to between the Debtors and the SERP Claim Holder and seek to have such Claim allowed in that agreed-upon amount as an unsecured claim against the stated Debtor.

Claims identified as having a Basis For Objection of "SERP Scheduled Liabilities Subject To Modification" are those Claims listed on the Debtors' Schedules of Assets and Liabilities filed with the Bankruptcy Court on January 20, 2006 and subsequently amended on February 1, 2006, April 18, 2006, October 12, 2007, January 17, 2008, and October 10, 2008 (the "Scheduled Liabilities") with respect to each of which the Debtors, together with the claimants to which such Scheduled Liabilities are owing (each, a "SERP Scheduled Party"), have reached a settlement in principle with respect to the proper amount and classification of each SERP Scheduled Liability Subject To Modification and the proper Debtor liable for each such Claim. Accordingly, the Debtors seek to convert the amount of each SERP Scheduled Liability Subject To Modification to a fully liquidated amount agreed to between the Debtors and the SERP Scheduled Party and seek to have such Claim allowed in that agreed-upon amount as an unsecured claim against the stated Debtor.

The Claims identified as having a Basis For Objection of "Duplicate Or Amended SERP Claims" under the column heading "SERP Claim To Be Expunged" are either duplicates of other SERP Claims filed with this Court or have been amended or superseded by later-filed SERP Claims.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims with respect to each of which the Debtors, together with the current holders and, as applicable, the original claimants asserting such Claims (the "Claimants"), have reached a settlement in principle with respect to the proper amount and classification of each Claim Subject To Modification and the proper Debtor liable for each such Claim. Accordingly, the Debtors seek to convert the amount of each Claim Subject To Modification to a fully liquidated amount agreed to between the Debtors and the Claimant and seek to have such Claim allowed in that agreed-upon amount as an unsecured claim against the stated Debtor.

The Claim identified as having a Basis For Objection of "Claim To Be Expunged Pursuant To Settlement" is a Claim that asserts liabilities or dollar amounts that are not owing pursuant to a settlement in principle with the holder of such Claim.

<b>Scheduled Liability Number</b>	<b>Scheduled Liability Docketed Amount</b>	<b>Basis For Objection</b>	<b>Treatment Of Claim</b>		
			<b>Allowed Debtor</b>	<b>Allowed Amount</b>	<b>Allowed Nature</b>
<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>

If you wish to view the complete exhibits to the Thirty-Third Omnibus Claims Objection, you can do so at [www.delphidocket.com](http://www.delphidocket.com). If you have any questions about this notice or the Thirty-Third Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at [delphi@skadden.com](mailto:delphi@skadden.com), by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or [www.delphidocket.com](http://www.delphidocket.com). CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Thirty-Third Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern time) on January 20, 2009. Your Response, if any, to the Thirty-Third Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel)

and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Thirty-Third Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the January 27, 2009 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on January 27, 2009 at 10:00 a.m. (prevailing Eastern time).

IF YOUR PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION UNDER A REORGANIZATION PLAN. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE THIRTY-THIRD OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE THIRTY-THIRD OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

Dated: New York, New York  
December 22, 2008

## **EXHIBIT G**

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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:  
In re : Chapter 11  
:  
DELPHI CORPORATION, et al. : Case No. 05-44481 (RDD)  
:  
Debtors. : (Jointly Administered)  
:  
-----x

ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m),  
3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR  
HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN  
NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS

("CLAIM OBJECTION PROCEDURES ORDER")

Upon the Motion For Order Pursuant To 11 U.S.C. §§ 502(b) And 502(c) And  
Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For  
Hearings Regarding Disallowance Or Estimation Of Claims And (ii) Certain Notices And  
Procedures Governing Hearings Regarding Disallowance Or Estimation Of Claims, dated  
October 31, 2006 (the "Motion"), of Delphi Corporation and certain of its subsidiaries and  
affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the  
"Debtors"); and upon the objections to the Motion and the record of the hearing held on the  
Motion; and after due deliberation thereon; and good and sufficient cause appearing therefor,

IT IS HEREBY FOUND AND DETERMINED THAT:<sup>1</sup>

A. Proper, timely, adequate, and sufficient notice of the Motion has been provided, such notice was good, sufficient and appropriate under the particular circumstances, and no other or further notice of the Motion is or shall be required.

B. The Court has jurisdiction over the Motion pursuant to 28 U.S.C. §§ 157 and 1334. The Motion is a core proceeding under 28 U.S.C. § 157 (b)(2). Venue of these cases and the Motion in this district is proper under 28 U.S.C. §§ 1408 and 1409.

C. The relief requested in the Motion and granted herein is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED THAT:

1. This Court shall conduct special periodic hearings on contested claims matters in these cases (the "Claims Hearing Dates"), to be held in Courtroom 610, United States Bankruptcy Court, Alexander Hamilton Custom House, One Bowling Green, New York, New York 10004 unless the Debtors and the parties whose claims are affected are otherwise notified by the Court. The following dates and times have been scheduled as Claims Hearing Dates in these chapter 11 cases:

December 13, 2006 at 10:00 a.m. (prevailing Eastern time)

January 12, 2007 at 10:00 a.m. (prevailing Eastern time)

February 14, 2007 at 10:00 a.m. (prevailing Eastern time)

March 1, 2007 at 10:00 a.m. (prevailing Eastern time)

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<sup>1</sup> Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052. Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Motion.

March 21, 2007 at 10:00 a.m. (prevailing Eastern time)

April 5, 2007 at 10:00 a.m. (prevailing Eastern time)

April 27, 2007 at 10:00 a.m. (prevailing Eastern time)

May 10, 2007 at 10:00 a.m. (prevailing Eastern time)

May 24, 2007 at 10:00 a.m. (prevailing Eastern time)

June 1, 2007 at 10:00 a.m. (prevailing Eastern time)

June 14, 2007 at 10:00 a.m. (prevailing Eastern time)

June 22, 2007 at 10:00 a.m. (prevailing Eastern time)

July 12, 2007 at 10:00 a.m. (prevailing Eastern time)

July 20, 2007 at 10:00 a.m. (prevailing Eastern time)

August 2, 2007 at 10:00 a.m. (prevailing Eastern time)

August 17, 2007 at 10:00 a.m. (prevailing Eastern time)

August 30, 2007 at 10:00 a.m. (prevailing Eastern time)

September 28, 2007 at 10:00 a.m. (prevailing Eastern time)

October 11, 2007 at 10:00 a.m. (prevailing Eastern time)

October 26, 2007 at 10:00 a.m. (prevailing Eastern time)

November 8, 2007 at 10:00 a.m. (prevailing Eastern time)

November 30, 2007 at 10:00 a.m. (prevailing Eastern time)

December 6, 2007 at 10:00 a.m. (prevailing Eastern time)

2. Any response to a claims objection or an omnibus claims objection (a

"Response") must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Amended Eighth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006,

9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered on October 26, 2006 (the "Amended Eighth Supplemental Case Management Order") (Docket No. 5418), (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Randall G. Reese), in each case so as to be received no later than 4:00 p.m. (prevailing Eastern time) on the seventh calendar day prior to the Omnibus Hearing for which the relevant claims objection or omnibus claims objection is scheduled.

3. Every Response must contain at a minimum the following:

- (a) the title of the claims objection to which the Response is directed;
- (b) the name of the claimant (each holder of a proof of claim, a "Claimant") and a brief description of the basis for the amount of the claim;
- (c) a concise statement setting forth the reasons why the claim should not be disallowed, expunged, reduced, or reclassified, including, but not limited to, the specific factual and legal bases upon which the Claimant will rely in opposing the claims objection;
- (d) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a *prima facie* right to payment; provided, however, that the Claimant need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that the Claimant shall disclose to the Debtors all information and provide copies of all documents that the Claimant believes to be

confidential, proprietary, or otherwise protected and upon which the Claimant intends to rely in support of its Claim, subject to appropriate confidentiality constraints;

(e) to the extent that the claim is contingent or fully or partially unliquidated, the amount that the Claimant believes would be the allowable amount of such claim upon liquidation of the claim or occurrence of the contingency, as appropriate; and

(f) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the claim.

4. Only those Responses made in writing and timely filed and received will be considered by the Court. If a Claimant whose proof of claim is subject to a claims objection and who is served with the relevant claims objection fails to file and serve a timely Response in compliance with the foregoing procedures, the Debtors may present to the Court an appropriate order seeking relief with respect to such claim consistent with the relief sought in the relevant claims objection without further notice to the claimant, provided that, upon entry of such an order, the claimant shall receive notice of the entry of such order as provided below; provided, however, that if the claimant files a timely Response, which does not include the required minimum information provided in paragraph 3 above, the Debtors shall seek disallowance and expungement of the relevant claim or claims only in accordance with the Claims Hearing Procedures provided in paragraph 9 below.

5. To the extent that a Response is filed with respect to any claim listed in a claims objection (each, a "Contested Claim"), each such Claim and the objection to such Claim asserted in the claims objection shall be deemed to constitute a separate contested matter as contemplated by Bankruptcy Rule 9014.

6. The Debtors are hereby authorized and directed to serve each Claimant whose proof of claim is listed in any omnibus claims objection with (a) a personalized Notice Of Objection To Claim which specifically identifies the Claimant's proof of claim that is subject to objection and the basis for such objection and (b) a complete copy of the relevant omnibus

claims objection without exhibits. Service of omnibus claims objections in such manner shall constitute good and sufficient notice and no other or further notice to claimants of an omnibus claims objection shall be required.

7. Kurtzman Carson Consultants, LLC (the "Claims Agent") is hereby authorized and directed to serve all orders entered with respect to any omnibus claims objections, including exhibits, upon only the master service list and the 2002 list. The Claims Agent is hereby further authorized and directed to serve all claimants whose proofs of claim are the subject of an order entered with respect to an omnibus claims objection with a copy of such order, without exhibits, and a personalized Notice Of Entry Of Order in the form attached hereto as Exhibit A specifically identifying such Claimant's proof of claim that is subject to the order, the Court's treatment of such proof of claim, and the basis for such treatment, and advising the Claimant of its ability to view the order with exhibits free of charge on the Debtors' Legal Information Website. Without limiting the foregoing, the Court hereby directs the Claims Agent to serve the First Omnibus Claims Order in the manner provided hereby.

8. Any order entered by the Court with respect to an objection asserted in an omnibus claims objection shall be deemed a separate order with respect to each claim covered by such order.

9. The following procedures shall apply with respect to the determination of Contested Claims (the "Claims Hearing Procedures"):

(a) Adjournment Of Claims Hearing.

(i) All Contested Claims for which a timely Response is filed shall be automatically adjourned to a future hearing, the date of which shall be determined by the Debtors, in their sole discretion, by serving the Claimant with notice as provided herein. The Debtors may send such notice to each Claimant when they deem it appropriate to do so, subject to the requirements of the Bankruptcy Code, the Bankruptcy Rules, and any further order of this Court.

The Debtors shall schedule the further hearing upon each Contested Claim to a Claims Hearing of the Debtors' election:

(A) for a non-evidentiary hearing to address the legal sufficiency of the particular proof of claim and whether the proof of claim states a claim against the asserted Debtor under Bankruptcy Rule 7012 (a "Sufficiency Hearing"), by serving upon the relevant Claimant by facsimile or overnight delivery, and filing with this Court, a notice substantially in the form attached hereto as Exhibit B (a "Notice Of Sufficiency Hearing") and a copy of this Order at least 20 business days prior to the date of such Sufficiency Hearing, or

(B) for an evidentiary hearing on the merits of such Contested Claim (a "Claims Objection Hearing"), by serving upon the relevant Claimant by facsimile or overnight delivery, and filing with this Court, a notice substantially in the form attached hereto as Exhibit C (a "Notice Of Claims Objection Hearing" and, collectively with the Notice of Sufficiency Hearing, the "Notices of Hearing") and a copy of this Order at least 65 calendar days prior to the date of such Claims Objection Hearing.

(ii) The Debtors, in their sole discretion, are authorized to further adjourn a hearing scheduled in accordance herewith at any time by providing notice to the Court and the Claimant at least five business days prior to the date of the scheduled hearing; provided, however, that the hearing on any Contested Claim shall not be adjourned for more than a total of 180 calendar days from date of service of the initial Notice of Hearing set forth in paragraph 9(a)(i)(A) and (B) above without consent of the Claimant with respect thereto, unless otherwise ordered by the Court.

(b) Sufficiency Hearing Procedures.

(i) To the extent that a Contested Claim is adjourned to a Sufficiency Hearing, if the Debtors wish to file a supplemental pleading, they shall file and serve their pleading no later than ten calendar days before the scheduled Sufficiency Hearing. The supplemental pleading shall not exceed fifteen single-sided, double-spaced pages.

(ii) To the extent that a Contested Claim is adjourned to a Sufficiency Hearing, if the Claimant wishes to file a supplemental response, the Claimant shall file and serve its response no later than two business days before the scheduled Sufficiency Hearing. The supplemental response shall not exceed fifteen single-sided, double-spaced pages.

(iii) To the extent that this Court determines upon conclusion of the Sufficiency Hearing that a Contested Claim cannot be disallowed in whole or in part without further proceedings, the Debtors shall provide to the Claimant a Notice Of Claims Objection Hearing pursuant to the procedures set forth above.

(c) Mandatory Meet And Confer.

(i) If (A) (1) the amount in dispute for a Contested Claim exceeds \$1,000,000 or (2) a Contested Claim asserts unliquidated claims (unless the Claimant irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000), (B) the Claimant (if an individual) or the Claimant's principal place of

business (if a governmental unit or a person, as defined in section 101(41) of the Bankruptcy Code, other than an individual) is located within 90 miles of Troy, Michigan, and (C) such Contested Claim is scheduled by the Debtors for a Claims Objection Hearing, the Debtors and the relevant Claimant shall hold an in-person meet and confer (an "In-Person Meet and Confer") at a neutral location in Troy, Michigan, or such other location as is reasonably acceptable to the Debtors, within ten business days of service of the Notice Of Claims Objection Hearing.

(ii) If (A) (1) the amount in dispute for a Contested Claim is less than or equal to \$1,000,000, (2) a Contested Claim asserts unliquidated claims and the Claimant with respect thereto irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000, or (3) the Claimant (if an individual) or the Claimant's principal place of business (if a governmental unit or a person, as defined in section 101(41) of the Bankruptcy Code, other than an individual) is located more than 90 miles from Troy, Michigan, and (B) such Contested Claim is scheduled by the Debtors for a Claims Objection Hearing, the Debtors and the relevant Claimant shall hold a telephonic meet and confer (a "Telephonic Meet and Confer" and, collectively with In-Person Meet and Confers, the "Meet and Confers") within ten business days of service of the Notice Of Claims Objection Hearing.

(iii) The following representatives of each of the Debtors and the Claimant shall attend the Meet and Confer: (A) counsel for each of the parties, except for a Claimant proceeding pro se, who shall be prepared to discuss the matter described in paragraph 9 (k) below, and (B) a person possessing ultimate authority to reconcile, settle, or otherwise resolve the Contested Claim on behalf of the Debtors and the Claimant, respectively; provided, however, that counsel for each of the parties may participate in the Meet and Confer telephonically.

(iv) The Court will consider appropriate sanctions, including allowance or disallowance of the Contested Claim, if either party does not follow the foregoing procedures or conduct the Meet and Confer in good faith.

(d) Debtors' Statement Of Disputed Issues. Within five business days after service of the Notice Of Claims Objection Hearing, the Debtors shall file and serve a written statement of disputed issues (the "Statement Of Disputed Issues") upon the Claimant. The Statement Of Disputed Issues shall contain a concise statement summarily setting forth the primary reasons why the claim should be disallowed, expunged, reduced, or reclassified as set forth in the claims objection, including, but not limited to, the material factual and legal bases upon which the Debtors will rely in prosecuting the claims objection, without prejudice to the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Contested Claim. The Statement of Disputed Issues shall also include documentation supporting the disallowance, expungement, reduction, or reclassification of the Contested Claim, without prejudice to the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Contested Claim; provided, however, that the Debtors need not disclose confidential, proprietary, or otherwise protected information in the Statement of Disputed Issues; provided further, however, that the Debtors shall disclose to the Claimant all information and

provide copies of all documents that the Debtors believe to be confidential, proprietary, or otherwise protected, subject to appropriate confidentiality constraints.

(e) Claimant's Supplemental Response. The following procedures apply to the Claimant's written supplemental response (the "Supplemental Response"), subject to modification pursuant to paragraph 9(k), filed in connection with a Claims Objection Hearing for a Contested Claim:

(i) The Claimant may file and serve its Supplemental Response (with a copy to chambers) no later than 30 business days prior to commencement of the Claims Objection Hearing. The Supplemental Response shall not exceed 20 single-sided, double-spaced pages (exclusive of exhibits or affidavits).

(ii) If the Claimant relies on exhibits, the Claimant shall include such exhibits in its Supplemental Response (other than those previously included with either its Proof of Claim or its Response); provided, however, that the Claimant need not disclose confidential, proprietary, or otherwise protected information in the Supplemental Response; provided further, however, that the Claimant shall disclose to the Debtors all information and provide copies of all documents that the Claimant believes to be confidential, proprietary, or otherwise protected and upon which the Claimant intends to rely in support of its Contested Claim, subject to appropriate confidentiality constraints. The Claimant shall include a certificate of counsel or a declaration or affidavit authenticating any documents attached to the Supplemental Response, as appropriate.

(iii) The Supplemental Response may include affidavits or declarations from no more than two witnesses setting forth the basis of the Contested Claim and evidence supporting the Contested Claim; provided, however, that if the Claimant intends to call a person not under such Claimant's control at the hearing, the Claimant shall, in lieu of an affidavit or declaration of such person, identify such person, the Claimant's basis for calling such person as a witness, and the reason that it did not file an affidavit or declaration of such person. If an affiant or declarant does not attend the Claims Objection Hearing, such affiant or declarant's affidavit or declaration shall be stricken. The Claimant shall not be permitted to elicit any direct testimony at the Claims Objection Hearing; instead, the affidavit or declaration submitted with the Supplemental Response, or such witnesses' deposition transcript if the witnesses were not under the Claimant's control, shall serve as the witnesses' direct testimony and the Debtors may cross examine the witnesses at the Claims Objection Hearing, or counter-designate deposition testimony. No other or additional witnesses may introduce evidence at the hearing on behalf of the Claimant.

(iv) No later than three business days prior to commencement of the Claims Objection Hearing, if the Claimant timely filed a Supplemental Response, the Claimant may file and serve (with a copy to chambers) an amended Supplemental Response and a supplemental affidavit or declaration on behalf of each of its witnesses solely for the purpose of supplementing the Supplemental Response and the witnesses' prior affidavits or declarations with respect to matters adduced through the discovery provided by these Claims Hearing Procedures; provided that the amended Supplemental Response shall be subject to the page limitations set forth above.

(f) Debtors' Supplemental Reply. The following procedures shall apply to the Debtors' written supplemental reply, if any (the "Supplemental Reply"), subject to modification pursuant to paragraph 9(k) below, filed in connection with a Claims Objection Hearing with respect to a Contested Claim:

(i) The Debtors may file and serve (with a copy to chambers) a Supplemental Reply no later than 20 business days prior to commencement of the Claims Objection Hearing. The Supplemental Reply shall not exceed 20 single-sided, double-spaced pages (exclusive of exhibits or affidavits).

(ii) If the Debtors rely on exhibits, the Debtors shall include such exhibits in their Supplemental Reply (other than those previously included with either their objection or reply); provided, however, that the Debtors need not disclose confidential, proprietary, or otherwise protected information in the Supplemental Reply; provided further, however, that the Debtors shall disclose to the Claimant all information and provide copies of all documents that the Debtors believe to be confidential, proprietary, or otherwise protected and upon which the Debtors intend to rely in support of their objection, subject to appropriate confidentiality constraints. The Debtors shall include a certificate of counsel or a declaration or affidavit authenticating any documents attached to the Supplemental Reply.

(iii) The Supplemental Reply may include affidavits or declarations from no more than two witnesses setting forth the Debtors' basis for objecting to the Contested Claim and evidence in support of such objection to the Contested Claim; provided, however, that if the Debtors intend to call a person not under the Debtors' control at the hearing, the Debtors shall, in lieu of an affidavit or declaration of such person, identify such person, the Debtors' basis for calling such person as a witness, and the reason that it did not file an affidavit or declaration of such person. If an affiant or declarant does not attend the Claims Objection Hearing, as appropriate, such affiant or declarant's affidavit or declaration shall be stricken. The Debtors shall not be permitted to elicit any direct testimony at the Claims Objection Hearing, instead, the affidavit or declaration submitted with the Supplemental Reply, or such witnesses' deposition transcript if the witnesses were not under the Debtors' control, shall serve as the witnesses' direct testimony and the Claimant may cross examine the witnesses at the Claims Objection Hearing or counter-designate deposition testimony. No other or additional witnesses may introduce evidence at the hearing on behalf of the Debtors.

(iv) No later than three business days prior to commencement of the Claims Objection Hearing, if the Debtors timely filed a Supplemental Reply, the Debtors may file and serve (with a copy to chambers) an amended Supplemental Reply and a supplemental affidavit or declaration on behalf of each of their witnesses solely for the purpose of supplementing the Supplemental Reply and the witnesses' prior affidavits or declarations with respect to matters adduced through the discovery provided by these Claims Hearing Procedures; provided that the amended Supplemental Reply shall be subject to the page limitations set forth above.

(g) Mandatory Non-Binding Summary Mediation. Except as set forth below, at least 15 business days prior to commencement of the Claims Objection Hearing, the Debtors and the Claimant shall submit to mandatory non-binding summary mediation (each, a

"Mediation") in an effort to consensually resolve the Contested Claim. The Mediation shall be governed by General Order M-143 except as follows. The following procedures shall apply to each Mediation, subject to modification pursuant to paragraph 9(k) below:

(i) Each Mediation shall be assigned to one of the mediators listed by the Debtors on Exhibit D hereto (each, a "Mediator"). The Debtors and the Claimant shall agree upon the Mediator at the Meet and Confer; provided that, if the Debtors and the Claimant are unable to agree upon a Mediator, the parties shall promptly report such inability to agree to the Court.

(ii) The Mediator shall not have the authority to require either the Debtors or the Claimant to provide any additional briefing with respect to the Mediation.

(iii) If (A) (1) the amount in dispute for a Contested Claim exceeds \$1,000,000 or (2) a Contested Claim asserts unliquidated claims (unless the Claimant with respect thereto irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000) and (B) the Claimant (if an individual) or the Claimant's principal place of business (if a governmental unit or a person, as defined in section 101(41) of the Bankruptcy Code, other than an individual) is located within 90 miles of Troy, Michigan, the Mediation shall be held at a neutral location in Troy, Michigan.

(iv) If (A) (1) the amount in dispute for a Contested Claim exceeds \$1,000,000 or (2) a Contested Claim asserts unliquidated claims (unless the Claimant with respect thereto irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000), and (B) the Claimant (if an individual) or the Claimant's principal place of business (if a governmental unit or a person, as defined in section 101(41) of the Bankruptcy Code, other than an individual) is located more than 90 miles from Troy, Michigan, the Mediation shall be held at a neutral location reasonably acceptable to the Debtors and the Claimant; provided that, if the Debtors and the Claimant are unable to agree upon a neutral location at the Meet and Confer, the parties shall promptly report such inability to agree to the Court.

(v) If (A) the amount in dispute for a Contested Claim is less than or equal to \$1,000,000 or (B) the Contested Claim asserts unliquidated claims and the Claimant with respect thereto irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000, participation in Mediation shall be voluntary and any Mediation may be held telephonically at either the Debtors' or the Claimant's request.

(vi) A person possessing ultimate authority to reconcile, settle, or otherwise resolve the Contested Claim on behalf of each of the Debtors and the Claimant shall attend an in-person Mediation or participate in a telephonic Mediation, if any; provided, however, that the Debtors' counsel will not be precluded from attending and participating in a Mediation in the event that the claimant elects not to have its counsel attend or participate in a Mediation.

(vii) Absent consent of each of the Claimant and the Debtors, the length of the Mediation shall be limited to one day.

(viii) The Court will consider appropriate sanctions, including allowance or disallowance of the Contested Claim, if either party does not follow the foregoing procedures or conduct the Mediation in good faith.

(ix) The Debtors and the Claimant shall each bear its own costs in participating in the Mediation. The Debtors are hereby authorized to pay the Mediator's fees.

(h) Claims Objection Hearing Discovery. If a Claims Objection Hearing is scheduled for a particular Contested Claim, the Debtors and the Claimant shall be bound by the following discovery procedures, which shall otherwise be governed by the Bankruptcy Rules, subject to modification pursuant to paragraph 9(k) below:

(i) No later than five business days after service of the Supplemental Response, the Debtors may request:

(A) That the Claimant produce documents relevant to the Contested Claim. Documents shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(B) That the Claimant respond to no more than 15 interrogatories, including discrete subparts. Responses shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(C) That the Claimant respond to no more than ten requests for admission. Responses shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(ii) No later than five business days after service of the Supplemental Reply, the Claimant may request:

(A) That the Debtors produce documents relevant to the Contested Claim. Documents shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(B) That the Debtors respond to no more than 15 interrogatories, including discrete subparts. Responses shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(C) That the Debtors respond to no more than ten requests for admission. Responses shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(iii) No earlier than fifteen business days prior to the commencement of the Claims Objection Hearing, but at least five business days prior to commencement of the Claims Objection Hearing, the Debtors may, at their election, take the deposition upon oral examination of each witness whose affidavit or declaration was proffered in support of the Claimant's Supplemental Response. Each deposition shall not exceed three hours.

(iv) No earlier than fifteen business days prior to the commencement of the Claims Objection Hearing, but at least five business days prior to commencement of the Claims Objection Hearing, the Claimant may, at its election, take the deposition upon oral examination of each witness whose affidavit or declaration was proffered in support of the Debtors' Supplemental Reply. Each deposition shall not exceed three hours.

(v) Except as provided in paragraph 9(g)(vi) above, nothing in this Order alters any obligation of opposing counsel with regard to communications with non-counsel opponents or any applicable law regarding corporations or other business entities to be represented by counsel.

(i) Conduct Of The Claims Objection Hearing. The Debtors and the Claimant shall each be permitted, subject to modification pursuant to paragraph 9(k) below, no more than one hour to present their respective cases, inclusive of time cross-examining their opponent's witnesses and making argument to the Court. The parties shall coordinate with each other in advance of the hearing with respect to, joint exhibit binders, stipulated admission of evidence, anticipated disputes regarding the admission of particular evidence and any designated deposition testimony.

(j) Estimation Based Upon Claimant's Asserted Estimated Amount. To the extent that a Contested Claim would be subject to estimation pursuant to section 502(c) of the Bankruptcy Code and the Debtors have sought authority to estimate such Contested Claim pursuant to an omnibus claims objection and/or a motion to estimate claims, if the Claimant has filed a Response in accordance with the procedures outlined above which (i) acknowledges that the Contested Claim is contingent or fully or partially unliquidated and (ii) provides the amount that the Claimant believes would be the allowable amount of such Contested Claim upon liquidation of the Contested Claim or occurrence of the contingency, as appropriate (the "Claimant's Asserted Estimated Amount"), the Debtors are hereby authorized, in their sole discretion, to elect to provisionally accept the Claimant's Asserted Estimated Amount as the estimated amount of such Contested Claim pursuant to section 502(c) of the Bankruptcy Code for all purposes other than allowance, but including voting and establishing reserves for purposes of distribution, subject to further objection and reduction as appropriate and section 502(j) of the Bankruptcy Code. The Debtors' election shall be made by serving the Claimant with a Notice Of Election To Accept Claimant's Asserted Estimated Amount in the form attached hereto as Exhibit E. The Contested Claim will otherwise remain subject in all respects to the procedures outlined herein.

(k) Ability To Modify Procedures By Agreement Or Order Of Court. At the Meet and Confer, the parties shall discuss discovery parameters, briefing, evidence to be presented, the timing outlined herein, and any modifications thereto that are necessary due to the facts and circumstances of the relevant Contested Claim. Should the parties be unable to agree on reasonable modifications to these Claim Hearing Procedures, if any, either party may request that the Court promptly schedule a teleconference to consider such proposed modifications. No discovery, testimony, or motion practice other than that described herein, as modified, shall be permitted, unless otherwise agreed by the parties or ordered by the Court.

10. The procedures approved herein shall not apply to claims filed by Banc of America Securities LLC (as to proof of claim number 10758), Barclays Capital Inc. (as to proof of claim number 11658), Bear, Stearns & Co. Inc. (as to proof of claim number 10732), Cadence Innovation LLC, Citigroup Global Markets, Inc. (as to proof of claim number 10731), Credit Suisse Securities (USA) LLC (as to proof of claim number 10763), Merrill Lynch, Peirce, Fenner & Smith Inc. (as to proof of claim number 10761), Morgan Stanley & Co. Inc. (as to proof of claim number 10762), the Pension Benefit Guaranty Corporation, Robert Bosch GmbH, the State of California Environmental Protection Agency, the State of Michigan Environmental Protection Agency, the State of Ohio Environmental Protection Agency, Technology Properties, Ltd., UBS Securities LLC (as to proof of claim number 10759), the United States Environmental Protection Agency, and Wachovia Capital Markets, LLC (as to proof of claim number 10760) (collectively, the "Excluded Parties") for any purpose, including, but not limited to, any objections to such claims or other litigation in respect of such claims; provided, however, that nothing contained herein shall preclude any of the Excluded Parties or the Debtors, after notice and an opportunity to be heard, from seeking to establish appropriate alternative claims resolution procedures.

11. With respect to the claim of Gary Whitney ("Mr. Whitney") (claim number 10157) and NuTech Plastics Engineering, Inc. ("NuTech") (claim number 1279 against Delphi Automotive Systems LLC), nothing in this Order shall limit Mr. Whitney's or NuTech's ability to request relief from the automatic stay provisions under section 362 of the Bankruptcy Code subject to the Debtors' right to object to such request.

12. The Debtors shall not serve a Notice of Hearing on Orix Warren, LLC ("Orix Warren") with respect to proof of claim number 10202 until the earliest of the following

to occur: (a) the Debtors assume the lease between Delphi Automotive Systems LLC and Orix Warren with respect to property located at 4551 Research Parkway in Warren, Ohio (the "Orix Lease"), (b) the Debtors reject the Orix Lease, or (c) the Orix Lease terminates or is terminated pursuant to its terms.

13. Nothing in this Order shall preclude any right to seek estimation of a claim under section 502(c) of the Bankruptcy Code, any right to seek relief from the automatic stay under section 362 of the Bankruptcy Code to liquidate a claim in a different forum, any right to seek protection of information under section 107(b) of the Bankruptcy Code or any right not specifically addressed in this Order.

14. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this order.

15. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Motion.

Dated: New York, New York  
December 6, 2006

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/s/Robert D. Drain  
UNITED STATES BANKRUPTCY JUDGE

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP  
333 West Wacker Drive, Suite 2100  
Chicago, Illinois 60606  
(312) 407-0700  
John Wm. Butler, Jr. (JB 4711)  
John K. Lyons (JL 4951)  
Ron E. Meisler (RM 3026)

- and -

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Four Times Square  
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Kayalyn A. Marafioti (KM 9632)  
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,  
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:  
Toll Free: (800) 718-5305  
International: (248) 813-2698

Delphi Legal Information Website:  
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

----- x  
:  
In re : Chapter 11  
:  
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)  
:  
Debtors. : (Jointly Administered)  
:  
----- x

NOTICE OF ENTRY OF ORDER WITH RESPECT  
TO [ ] OMNIBUS CLAIMS OBJECTION

PLEASE TAKE NOTICE that on \_\_\_\_\_, 200\_, the United States Bankruptcy  
Court for the Southern District of New York entered a [title of order] (the "Order").

PLEASE TAKE FURTHER NOTICE THAT a copy of the Order, excluding exhibits, is attached hereto.

PLEASE TAKE FURTHER NOTICE that the proof of claim listed below, which you filed against Delphi Corporation and/or other of its subsidiaries and affiliates that are debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), was the subject of the Order and was listed on Exhibit \_\_ to the Order and was accordingly disallowed and expunged, unless otherwise provided below in the column entitled "Treatment Of Claim."

<b>Date Filed</b>	<b>Claim Number</b>	<b>Asserted Claim Amount<sup>1</sup></b>	<b>Basis For Objection</b>	<b>Treatment Of Claim</b>	<b>Surviving Claim Number (if any)</b>

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<sup>1</sup> Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

PLEASE TAKE FURTHER NOTICE that you may view the complete exhibits to the Order by requesting a copy from the claims and noticing agent in the above-captioned chapter 11 cases, Kurtzman Carson Consultants LLC, at 1-888-259-2691 or by accessing the Debtors' Legal Information Website at [www.delphidocket.com](http://www.delphidocket.com).

Dated: New York, New York  
\_\_\_\_\_, 200\_

BY ORDER OF THE COURT

John Wm. Butler, Jr. (JB 4711)  
John K. Lyons (JL 4951)  
Ron E. Meisler (RM 3026)  
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Attorneys for Delphi Corporation, et al.,  
Debtors and Debtors-in-Possession

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- and -

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International: (248) 813-2698

Delphi Legal Information Website:  
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

----- x  
:  
In re : Chapter 11  
:  
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)  
:  
Debtors. : (Jointly Administered)  
:  
----- x

NOTICE OF HEARING WITH RESPECT TO  
DEBTORS' OBJECTION TO PROOF OF CLAIM NO. [ ]

PLEASE TAKE NOTICE that on \_\_\_\_\_, 200\_, Delphi Corporation and certain  
of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases

(collectively, the "Debtors"), objected to proof of claim number \_\_\_\_\_ (the "Proof of Claim") filed by \_\_\_\_\_ (the "Claimant") pursuant to the [Title Of Applicable Omnibus Claims Objection] (the "Objection").

PLEASE TAKE FURTHER NOTICE that pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December \_\_, 2006 (the "Order"), a sufficiency hearing (the "Sufficiency Hearing") to address the legal sufficiency of the Proof of Claim and whether the Proof of Claim states a colorable claim against the asserted Debtor is hereby scheduled for \_\_\_\_\_, 200 \_\_, at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York (the "Court").

PLEASE TAKE FURTHER NOTICE that the Sufficiency Hearing will proceed in accordance with the procedures provided in the Order, unless such procedures are modified in accordance with Paragraph 9(k) thereof. Please review the Order carefully – failure to comply with the procedures provided in the Order (or as modified pursuant to Paragraph 9(k)) could result in the disallowance and expungement of the Proof of Claim. A copy of the Order is attached hereto for your convenience.

PLEASE TAKE FURTHER NOTICE that the Debtors may further adjourn the Hearing at any time at least five business days prior to the scheduled hearing upon notice to the Court and the Claimant.

Dated: New York, New York  
\_\_\_\_\_, 200\_

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

By: \_\_\_\_\_  
John Wm. Butler, Jr. (JB 4711)  
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- and -

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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

----- x  
:  
In re : Chapter 11  
:  
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)  
:  
Debtors. : (Jointly Administered)  
:  
----- x

NOTICE OF CLAIMS OBJECTION HEARING WITH  
RESPECT TO DEBTORS' OBJECTION TO PROOF OF CLAIM NO. [ ]

PLEASE TAKE NOTICE that on \_\_\_\_\_, 200\_, Delphi Corporation and certain  
of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases

(collectively, the "Debtors"), objected to proof of claim number \_\_\_\_\_ (the "Proof of Claim") filed by \_\_\_\_\_ (the "Claimant") pursuant to the [Title Of Applicable Omnibus Claims Objection] (the "Objection").

PLEASE TAKE FURTHER NOTICE that pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December \_\_, 2006 (the "Order"), a claims objection hearing (the "Claims Objection Hearing") for purposes of holding an evidentiary hearing on the merits of the Proof of Claim is hereby scheduled for \_\_\_\_\_, 200\_\_, at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York (the "Court").

PLEASE TAKE FURTHER NOTICE that the Claims Objection Hearing will proceed in accordance with the procedures provided in the Order, unless such procedures are modified in accordance with Paragraph 9(k) thereof. Please review the Order carefully – failure to comply with the procedures provided in the Order (or as modified pursuant to Paragraph 9(k)) could result in the disallowance and expungement of the Proof of Claim. A copy of the Order is attached hereto for your convenience.

PLEASE TAKE FURTHER NOTICE that the Debtors may further adjourn the Hearing at any time at least five business days prior to the scheduled hearing upon notice to the Court and the Claimant.

Dated: New York, New York  
\_\_\_\_\_, 200\_

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

By: \_\_\_\_\_  
John Wm. Butler, Jr. (JB 4711)  
John K. Lyons (JL 4951)  
Ron E. Meisler (RM 3026)  
333 West Wacker Drive, Suite 2100  
Chicago, Illinois 60606  
(312) 407-0700

By: \_\_\_\_\_  
Kayalyn A. Marafioti (KM 9632)  
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New York, New York 10036  
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Attorneys for Delphi Corporation, et al.,  
Debtors and Debtors-in-Possession

EXHIBIT D

LIST OF MEDIATORS

Lawrence Abramczyk  
Marc Abrams  
Ronald Barliant  
Michael Baum  
Morton Collins  
Susan Cook  
Samuel Damren  
Eugene Driker  
Jonathan Flaxer  
Rozanne Giunta  
Erwin Katz  
Edward Moran  
Alan Nisselson  
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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

----- x  
:  
In re : Chapter 11  
:  
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)  
:  
Debtors. : (Jointly Administered)  
:  
----- x

NOTICE OF DEBTORS' ELECTION TO ACCEPT CLAIMANT'S  
ASSERTED ESTIMATED AMOUNT FOR PROOF OF CLAIM NUMBER [ ]

PLEASE TAKE NOTICE that on \_\_\_\_\_, 200\_, Delphi Corporation and certain  
of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases

(collectively, the "Debtors"), objected to proof of claim number \_\_\_\_\_ (the "Proof of Claim") filed by \_\_\_\_\_ (the "Claimant") pursuant to the [Title Of Applicable Omnibus Claims Objection] (the "Objection").

PLEASE TAKE FURTHER NOTICE that on \_\_\_\_\_, 200\_\_\_\_\_, the Claimant filed its response to the objection, wherein Claimant (i) acknowledged that the Proof of Claim asserts claims that are contingent or fully or partially unliquidated and (ii) stated that the Claimant believes that the allowable amount of the Proof of Claim upon liquidation of the Contested Claim or occurrence of the contingency, as appropriate, is \$\_\_\_\_\_ (the "Claimant's Asserted Estimated Amount").

PLEASE TAKE FURTHER NOTICE that pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December \_\_, 2006 (the "Order"), the Debtors hereby provide notice that the Debtors elect to accept the Claimant's Asserted Estimated Amount as the estimated amount of the Proof of Claim pursuant to section 502(c) of the Bankruptcy Code as set forth in the Objection. A copy of the Order is attached hereto.

PLEASE TAKE FURTHER NOTICE that any hearing scheduled pursuant to the Order is hereby cancelled.

PLEASE TAKE FURTHER NOTICE that the Debtors' election to accept the Claimant's Asserted Estimated Amount is without prejudice to the Debtors' right to object to any other claims in these chapter 11 cases, or to further object to the Proof of Claim, on any grounds whatsoever.

Dated: New York, New York

\_\_\_\_\_, 200\_

SKADDEN, ARPS, SLATE, MEAGHER &  
FLOM LLP

By:\_\_\_\_\_

John Wm. Butler, Jr. (JB 4711)

John K. Lyons (JL 4951)

Ron E. Meisler (RM 3026)

333 West Wacker Drive, Suite 2100

Chicago, Illinois 60606

(312) 407-0700

By:\_\_\_\_\_

Kayalyn A. Marafioti (KM 9632)

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(212) 735-3000

Attorneys for Delphi Corporation, et al.,  
Debtors and Debtors-in-Possession

## **EXHIBIT H**

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Claim Amount	Asserted Basis For Objection	Treatment of Claim	Surviving Claim Number
Brooks Gary J	3753 Mount Vernon Dr Lake Orion, MI 48360-2713	7/28/06	12097	\$975,345.00	Duplicate Or Amended SERP Claims	Disallow and Expunge	12103
Brooks Gary J	3753 Mount Vernon Lake Orion, MI 48360	7/28/06	12099	\$18,570.00	Duplicate Or Amended SERP Claims	Disallow and Expunge	12103
Brooks Gary J	3753 Mount Vernon Dr Lake Orion, MI 48360-2713	7/28/06	12100	\$81,854.00	Duplicate Or Amended SERP Claims	Disallow and Expunge	12103
Brooks Gary J	3753 Mount Vernon Lake Orion, MI 48360	7/28/06	12101	\$18,570.00	Duplicate Or Amended SERP Claims	Disallow and Expunge	12103
Brooks Gary J	3753 Mount Vernon Lake Orion, MI 48360	7/28/06	12102	\$18,000.00	Duplicate Or Amended SERP Claims	Disallow and Expunge	12103
Cracraft Larry F	510 Rudgate Ln Kokomo, IN 46901-3816	7/31/06	13596	\$0.00	Duplicate Or Amended SERP Claims	Disallow and Expunge	10605
Drury David L	315 Riverway Dr Vero Beach, FL 32963-2650	7/17/06	9609	\$0.00	Duplicate Or Amended SERP Claims	Disallow and Expunge	9608
Drury David L	315 Riverway Dr Vero Beach, FL 32963-2650	7/17/06	9610	\$216,000.00	Duplicate Or Amended SERP Claims	Disallow and Expunge	9608
Drury David L	315 Riverway Dr Vero Beach, FL 32963-2650	7/17/06	9611	\$0.00	Duplicate Or Amended SERP Claims	Disallow and Expunge	9608
Drury David L	315 Riverway Dr Vero Beach, FL 32963-2650	7/17/06	9612	\$0.00	Duplicate Or Amended SERP Claims	Disallow and Expunge	9608
Drury David L	315 Riverway Dr Vero Beach, FL 32963-2650	7/17/06	9613	\$693,840.00	Duplicate Or Amended SERP Claims	Disallow and Expunge	9608

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Claim Amount	Asserted Basis For Objection	Treatment of Claim	Surviving Claim Number
Fatzinger Robert L	4116 Brookfield Way Southport, NC 28461-9062	7/25/06	13506	\$0.00	Duplicate Or Amended SERP Claims	Disallow and Expunge	10826
Hendrickson	David M Hendrickson 1012 Nottingham Ln Kokomo, IN 46902	10/4/07	16718	\$0.00	Duplicate Or Amended SERP Claims	Disallow and Expunge	16719
Hendrickson David	David M Hendrickson 1012 Nottingham Ln Kokomo, IN 46902	9/24/07	16713	\$1,592,050.00	Duplicate Or Amended SERP Claims	Disallow and Expunge	16719
Hendrickson David M	1012 Nottingham Ln Kokomo, IN 46902	10/4/07	16720	\$0.00	Duplicate Or Amended SERP Claims	Disallow and Expunge	16719
Hodits Jr Frank W	526 Mariner Village Huron, OH 44839	7/24/06	13493	\$12,738.00	Duplicate Or Amended SERP Claims	Disallow and Expunge	10560
Hodits Jr Frank W	526 Mariner Village Huron, OH 44839	7/24/06	13494	\$13,378.00	Duplicate Or Amended SERP Claims	Disallow and Expunge	10560
Hodits Jr Frank W	526 Mariner Village Huron, OH 44839	7/24/06	14035	\$140,404.00	Duplicate Or Amended SERP Claims	Disallow and Expunge	10560
Hodits Jr Frank W	526 Mariner Village Huron, OH 44839	7/24/06	14036	\$907,080.00	Duplicate Or Amended SERP Claims	Disallow and Expunge	10560
Hollasch Kurt D	6780 Bear Ridge Rd Lockport, NY 14094-9288	7/17/06	9666	\$11,700.00	Duplicate Or Amended SERP Claims	Disallow and Expunge	9439
Hollasch Kurt D	6780 Bear Ridge Rd Lockport, NY 14094-9288	7/24/06	10562	\$202,000.00	Duplicate Or Amended SERP Claims	Disallow and Expunge	9439
Hollasch Kurt D	6780 Bear Ridge Rd Lockport, NY 14094-9288	7/24/06	10563	\$1,720,083.00	Duplicate Or Amended SERP Claims	Disallow and Expunge	9439

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Claim Amount	Asserted Basis For Objection	Treatment of Claim	Surviving Claim Number
Hollasch Kurt D	6780 Bear Ridge Rd Lockport, NY 14094-9288	7/24/06	10564	\$88,284.00	Duplicate Or Amended SERP Claims	Disallow and Expunge	9439
Hollasch Kurt D	6780 Bear Ridge Rd Lockport, NY 14094-9288	7/26/06	11161	\$1,941,219.00	Duplicate Or Amended SERP Claims	Disallow and Expunge	9439
Karvonen Thomas D	44 Cedar Dr Mills River, NC 28759	7/18/06	9835	\$50,728.00	Duplicate Or Amended SERP Claims	Disallow and Expunge	9834
Krieger Harvey J	Krieger Lida 1150 Wheatfield Ct Dayton, OH 45458-4742	7/18/06	9818	\$44,131.00	Duplicate Or Amended SERP Claims	Disallow and Expunge	9817
Lippa Michael R	3661 Culpepper Dr N Tonawanda, NY 14120-3607	7/20/06	9978	\$0.00	Duplicate Or Amended SERP Claims	Disallow and Expunge	9977
Lippa Michael R	3661 Culpepper Dr N Tonawanda, NY 14120-3607	7/20/06	9979	\$0.00	Duplicate Or Amended SERP Claims	Disallow and Expunge	9977
Marquis Terry L	3388 Winding Rd Kintnersville, PA 18930-9538	7/11/06	9288	\$19,200.00	Duplicate Or Amended SERP Claims	Disallow and Expunge	9287
Marquis Terry L	3388 Winding Rd Kintnersville, PA 18930-9538	7/11/06	9289	\$937,667.91	Duplicate Or Amended SERP Claims	Disallow and Expunge	9287
Marquis Terry L	3388 Winding Rd Kintnersville, PA 18930-9538	7/11/06	9290	\$0.00	Duplicate Or Amended SERP Claims	Disallow and Expunge	9287
Marquis Terry L	3388 Winding Rd Kintnersville, PA 18930-9538	7/11/06	9291	\$5,415.92	Duplicate Or Amended SERP Claims	Disallow and Expunge	9287
Marquis Terry L	3388 Winding Rd Kintnersville, PA 18930-9538	7/11/06	9292	\$950,107.35	Duplicate Or Amended SERP Claims	Disallow and Expunge	9287

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Claim Amount	Asserted Basis For Objection	Treatment of Claim	Surviving Claim Number
Ries Thomas E	30 Island Creek Dr Okatie, SC 29909	2/7/08	16800	\$0.00	Duplicate Or Amended SERP Claims	Disallow and Expunge	16799
Ritzenthaler Francis H	7672 Highland Dr Gasport, NY 14067-9264	7/5/06	8940	\$20,000.00	Duplicate Or Amended SERP Claims	Disallow and Expunge	8939
Ritzenthaler Francis H	7672 Highland Dr Gasport, NY 14067-9264	7/5/06	8941	\$1,019,038.00	Duplicate Or Amended SERP Claims	Disallow and Expunge	8939
Ritzenthaler Francis H	7672 Highland Dr Gasport, NY 14067-9264	7/5/06	8942	\$1,068,640.00	Duplicate Or Amended SERP Claims	Disallow and Expunge	8939
Ritzenthaler Francis H	7672 Highland Dr Gasport, NY 14067-9264	7/5/06	8947	\$13,151.00	Duplicate Or Amended SERP Claims	Disallow and Expunge	8939
Ritzenthaler Francis H	7672 Highland Dr Gasport, NY 14067-9264	7/5/06	8948	\$18,225.00	Duplicate Or Amended SERP Claims	Disallow and Expunge	8939
Rodeman Donald W	1020 Nottingham Ln Kokomo, IN 46902-9551	5/15/06	5791	\$0.00	Duplicate Or Amended SERP Claims	Disallow and Expunge	5790
Rodeman Donald W	1020 Nottingham Ln Kokomo, IN 46902-9551	5/15/06	5792	\$0.00	Duplicate Or Amended SERP Claims	Disallow and Expunge	5790
Rodeman Donald W	1020 Nottingham Ln Kokomo, IN 46902-9551	5/15/06	5793	\$0.00	Duplicate Or Amended SERP Claims	Disallow and Expunge	5790
Sosnowchik Thomas J	37407 S Jade Crest Dr Tucson, AZ 85739-1406	9/14/07	16704	\$281,332.00	Duplicate Or Amended SERP Claims	Disallow and Expunge	10765
Sosnowchik Thomas J	37407 S Jade Crest Dr Tucson, AZ 85739	9/24/07	16710	\$5,836.00	Duplicate Or Amended SERP Claims	Disallow and Expunge	10765

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment of Claim	Surviving Claim Number
Sosnowchik Thomas J	37407 S Jade Crest Dr Tucson, AZ 85739-1426	9/24/07	16712	\$1,524,000.00	Duplicate Or Amended SERP Claims	Disallow and Expunge	10765
Sosnowchik Thomas J	Sosnowchik 37407 S Jade Crest Dr Tucson, AZ 85739	9/27/07	16715	\$76,442.00	Duplicate Or Amended SERP Claims	Disallow and Expunge	10765
Straney Patrick J	13916 Steprock Canyon Pl Tucson, AZ 85737	10/9/07	16722	\$1,127,091.00	Duplicate Or Amended SERP Claims	Disallow and Expunge	8781
Straney Patrick J	Attn Patricia L Brink 13916 Steprock Canyon Pl Tucson, AZ 85737	10/9/07	16723	\$732,609.00	Duplicate Or Amended SERP Claims	Disallow and Expunge	8781
Wingeier Kenneth G	555 Mt Vintage Plantation Dr N Augusta, SC 29860-9264	7/18/06	9801	\$2,047,969.48	Duplicate Or Amended SERP Claims	Disallow and Expunge	9800
Wingeier Kenneth G	555 Mt Vintage Plantation Dr N Augusta, SC 29860-9264	7/18/06	9802	\$16,251.00	Duplicate Or Amended SERP Claims	Disallow and Expunge	9800
Wingeier Kenneth G	555 Mt Vintage Plantation Dr N Augusta, SC 29860-9264	7/18/06	9803	\$1,632,223.54	Duplicate Or Amended SERP Claims	Disallow and Expunge	9800
Wingeier Kenneth G	555 Mt Vintage Plantation Dr N Augusta, SC 29860-9264	7/18/06	9804	\$31,779.00	Duplicate Or Amended SERP Claims	Disallow and Expunge	9800
Wingeier Kenneth G	555 Mt Vintage Plantation Dr N Augusta, SC 29860-9264	7/18/06	9805	\$178,453.00	Duplicate Or Amended SERP Claims	Disallow and Expunge	9800

1	2	3	4	5	6	7	8
Name	Address	Asserted				Surviving	
		Date Filed	Claim Number	Claim Amount	Basis For Objection	Treatment of Claim	Claim Number
Mobile Display Systems	c/o Robert N Michaelson Esq Kirkpatrick & Lockhart Nicholson Graham LLP 599 Lexington Ave New York, NY 10022	7/31/06	14295	\$124,961.82	Claim To Be Expunged Pursuant To Settlement	Disallow and Expunge	

## **EXHIBIT I**

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

----- x  
:  
In re : Chapter 11  
:  
DELPHI CORPORATION, et al. : Case No. 05-44481 (RDD)  
:  
Debtors. : (Jointly Administered)  
:  
----- x

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim or scheduled liability, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged, or modified and allowed as summarized in the table and described in more detail in the Debtors' Thirty-Third Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 Regarding (A) SERP Claims And Scheduled Liabilities Subject To Modification, (B) Duplicate Or Amended SERP Claims, (C) Claims Subject To Modification, And (D) Claim To Be Expunged Pursuant To Settlement (the "Thirty-Third Omnibus Claims Objection"), dated December 22, 2008, a copy of which is enclosed (without exhibits). The Debtors' Thirty-Third Omnibus Claims Objection is set for hearing on January 27, 2009 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED THIRTY-THIRD OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON January 20, 2009. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Thirty-Third Omnibus Claims Objection identifies four different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "SERP Claims Subject To Modification" are those Claims with respect to each of which the Debtors, together with

the persons asserting such Claims (the "SERP Claim Holders"), have reached a settlement in principle with respect to the proper amount and classification of each SERP Claim Subject To Modification and the proper Debtor liable for each such Claim.

Accordingly, the Debtors seek to convert the amount of each SERP Claim Subject To Modification to a fully liquidated amount agreed to between the Debtors and the SERP Claim Holder and seek to have such Claim allowed in that agreed-upon amount as an unsecured claim against the stated Debtor.

Claims identified as having a Basis For Objection of "SERP Scheduled Liabilities Subject To Modification" are those Claims listed on the Debtors' Schedules of Assets and Liabilities filed with the Bankruptcy Court on January 20, 2006 and subsequently amended on February 1, 2006, April 18, 2006, October 12, 2007, January 17, 2008, and October 10, 2008 (the "Scheduled Liabilities") with respect to each of which the Debtors, together with the claimants to which such Scheduled Liabilities are owing (each, a "SERP Scheduled Party"), have reached a settlement in principle with respect to the proper amount and classification of each SERP Scheduled Liability Subject To Modification and the proper Debtor liable for each such Claim. Accordingly, the Debtors seek to convert the amount of each SERP Scheduled Liability Subject To Modification to a fully liquidated amount agreed to between the Debtors and the SERP Scheduled Party and seek to have such Claim allowed in that agreed-upon amount as an unsecured claim against the stated Debtor.

The Claims identified as having a Basis For Objection of "Duplicate Or Amended SERP Claims" under the column heading "SERP Claim To Be Expunged" are either duplicates of other SERP Claims filed with this Court or have been amended or superseded by later-filed SERP Claims.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims with respect to each of which the Debtors, together with the current holders and, as applicable, the original claimants asserting such Claims (the "Claimants"), have reached a settlement in principle with respect to the proper amount and classification of each Claim Subject To Modification and the proper Debtor liable for each such Claim. Accordingly, the Debtors seek to convert the amount of each Claim Subject To Modification to a fully liquidated amount agreed to between the Debtors and the Claimant and seek to have such Claim allowed in that agreed-upon amount as an unsecured claim against the stated Debtor.

The Claim identified as having a Basis For Objection of "Claim To Be Expunged Pursuant To Settlement" is a Claim that asserts liabilities or dollar amounts that are not owing pursuant to a settlement in principle with the holder of such Claim.

Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment Of Claim	Surviving Claim Number
3	4	5	6	7	8

If you wish to view the complete exhibits to the Thirty-Third Omnibus Claims Objection, you can do so at [www.delphidocket.com](http://www.delphidocket.com). If you have any questions about this notice or the Thirty-Third Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at [delphi@skadden.com](mailto:delphi@skadden.com), by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or [www.delphidocket.com](http://www.delphidocket.com). CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Thirty-Third Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern time) on January 20, 2009. Your Response, if any, to the Thirty-Third Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon

which you will rely in opposing the Thirty-Third Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the January 27, 2009 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on January 27, 2009 at 10:00 a.m. (prevailing Eastern time).

IF YOUR PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION UNDER A REORGANIZATION PLAN. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE THIRTY-THIRD OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE THIRTY-THIRD OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

Dated: New York, New York  
December 22, 2008

## **EXHIBIT J**

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Modified Debtor	Modified Amount	Modified Nature
Albrecht Donald D	3511 Hickory Ln Saginaw, MI 48603	7/28/06	12117	\$0.00	SERP Claims Subject To Modification	05-44481	\$480,962.66	General Unsecured
Anderson Jon R	7787 Nolensville Rd Nolensville, TN 37135-9466	5/23/06	6693	\$0.00	SERP Claims Subject To Modification	05-44481	\$661,458.53	General Unsecured
Arnold Thomas B	1907 Wood Pke Ln Commerce Twp, MI 48382-4862	7/17/06	9683	\$0.00	SERP Claims Subject To Modification	05-44481	\$138,910.45	General Unsecured
Bank Wayne H	Jason W Bank Esq 40950 Woodward Ave Ste 100 Bloomfield Hills, MI 48304	7/25/06	10854	\$20,000.00	SERP Claims Subject To Modification	05-44481	\$433,387.84	General Unsecured
Beck Bruce T	318 Silvertree Ln Dayton, OH 45459-4443	7/17/06	9657	\$1,142,111.00	SERP Claims Subject To Modification	05-44481	\$590,788.65	General Unsecured
Bremer Richard J	4495 Detroit St Spruce, MI 48762-9737	7/18/06	9833	\$462,000.00	SERP Claims Subject To Modification	05-44481	\$475,185.98	General Unsecured
Brooks Gary J & Kathleen L	Brooks Jt Ten 3753 Mount Vernon Lake Orion, MI 48360	7/28/06	12103	\$1,467,882.00	SERP Claims Subject To Modification	05-44481	\$367,793.32	General Unsecured
Collins William L	867 Crooked Tree Dr Petoskey, MI 49770	7/25/06	10852	\$0.00	SERP Claims Subject To Modification	05-44481	\$429,220.05	General Unsecured
Cotten Charles A	9281 Promontory Cir Indianapolis, IN 46236	1/7/08	16769	\$1,897,936.00	SERP Claims Subject To Modification	05-44481	\$891,602.39	General Unsecured
Coy Ramsey	1040 E Rahn Rd Dayton, OH 45429	11/5/08	16828	\$156,351.92	SERP Claims Subject To Modification	05-44481	\$156,351.92	General Unsecured
Cracraft Larry F	510 Rudgate Ln Kokomo, IN 46901-3816	7/25/06	10605	\$0.00	SERP Claims Subject To Modification	05-44481	\$252,317.49	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Modified Debtor	Modified Amount	Modified Nature
Dettinger Robert E	4255 Saint Cloud Way Cleves, OH 45002-2323	1/9/08	16772	\$506,253.43	SERP Claims Subject To Modification	05-44481	\$289,538.39	General Unsecured
Drury David L	315 Riverway Dr Vero Beach, FL 32963-2650	7/17/06	9608	\$0.00	SERP Claims Subject To Modification	05-44481	\$795,580.89	General Unsecured
Fatzinger Robert L	4116 Brookfield Way Southport, NC 28461-9062	7/25/06	10826	\$497,400.00	SERP Claims Subject To Modification	05-44481	\$204,326.38	General Unsecured
Goldsweig David N	37599 Eagle Trace Farmington Hills, MI 48331	1/7/08	16767	\$1,233,634.80	SERP Claims Subject To Modification	05-44481	\$490,329.07	General Unsecured
Golick Edward A	2968 Woodford Cir Rochester Hills, MI 48306-3068	7/14/06	9536	\$0.00	SERP Claims Subject To Modification	05-44481	\$474,181.20	General Unsecured
Gordon Patricia A	631 H Skinnersville Rd Amherst, NY 14228	7/10/06	9229	\$0.00	SERP Claims Subject To Modification	05-44481	\$151,278.47	General Unsecured
Handley Ralph E	13375 Haddon St Fenton, MI 48430-1103	8/2/06	15802	\$0.00	SERP Claims Subject To Modification	05-44481	\$688,154.49	General Unsecured
Hegstrom James B	39370 Civic Center Dr No 314 Fremont, CA 94538	7/24/06	10413	\$0.00	SERP Claims Subject To Modification	05-44481	\$275,352.94	General Unsecured
Hegstrom James B	Hegstrom James B 2000 Walnut Ave Apt P 304 Fremont, CA 94538-5387	7/24/06	10413	\$0.00	SERP Claims Subject To Modification	05-44481	\$275,352.94	General Unsecured
Heilman Gerald D	203 Wentworth St Charleston, SC 29401	1/28/08	16795	\$457,668.25	SERP Claims Subject To Modification	05-44481	\$457,668.25	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Modified Debtor	Modified Amount	Modified Nature
Helm Wesley D	Susan Jill Rice Brandt Fisher Alward & Roy P C Attorneys for Wesley D Helm 1241 E Eighth St Post Office Box 5817 Traverse City, MI 49686-5817	7/26/06	11033	\$1,690,647.15	SERP Claims Subject To Modification	05-44481	\$938,944.59	General Unsecured
Hendrickson David M	1012 Nottingham Ln Kokomo, IN 46902	10/4/07	16719	\$540,000.00	SERP Claims Subject To Modification	05-44481	\$505,963.07	General Unsecured
Herren William R	c/o Susan M Cook Lambert Leser Isackson Cook & Giunta PC 916 Washington Ave Ste 309 Bay City, MI 48708	7/28/06	11944	\$0.00	SERP Claims Subject To Modification	05-44481	\$1,356,968.31	General Unsecured
Hodits Jr Frank W	526 Mariner Village Huron, OH 44839	7/24/06	10560	\$15,650.00	SERP Claims Subject To Modification	05-44481	\$449,345.55	General Unsecured
Holden John Donaldson	185 Isabella Point Dr Chuster Box 9205 Port Isabel, TX 78578	7/31/06	13463	\$3,000,000.00	SERP Claims Subject To Modification	05-44481	\$803,517.77	General Unsecured
Hollasch Kurt D	6780 Bear Ridge Rd Lockport, NY 14094-9288	7/13/06	9439	\$868,272.00	SERP Claims Subject To Modification	05-44481	\$1,135,197.60	General Unsecured
Holmes John R	10787 W County Rd 00 Ns Kokomo, IN 46901-8830	7/17/06	9600	\$0.00	SERP Claims Subject To Modification	05-44481	\$1,029,067.30	General Unsecured
Hossenlopp Peter M	2220 Red River Dr Mission, TX 78572-7446	7/28/06	12150	\$0.00	SERP Claims Subject To Modification	05-44481	\$270,416.79	General Unsecured
Husar Jr Michael A	12151 East Sand Hills Rd Scottsdale, AZ 85255	5/9/06	5385	\$5,426.66	SERP Claims Subject To Modification	05-44481	\$829,587.53	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Modified Debtor	Modified Amount	Modified Nature
Ickes Arthur D	6824 Mulderstraat Grand Ledge, MI 48837	5/8/06	5298	\$0.00	SERP Claims Subject To Modification	05-44481	\$461,762.80	General Unsecured
Jackson Jerry F	Jerry F Jackson 7418 Campfire Run Indianapolis, IN 46236-9260	2/1/08	16798	\$1,672,405.95	SERP Claims Subject To Modification	05-44481	\$789,299.33	General Unsecured
Julius Michael L	8906 E 96th St No 325 Fishers, IN 46037	1/10/08	16774	\$494,993.00	SERP Claims Subject To Modification	05-44481	\$361,944.39	General Unsecured
Karvonen Thomas D	44 Cedar Dr Mills River, NC 28759	7/18/06	9834	\$619,909.00	SERP Claims Subject To Modification	05-44481	\$296,341.54	General Unsecured
Krieger Harvey J	1150 Wheatfield Ct Dayton, OH 45458-4742	7/18/06	9817	\$1,082,431.00	SERP Claims Subject To Modification	05-44481	\$326,574.62	General Unsecured
Levijoki W Alan	2368 Marjorie Ln Clio, MI 48420	6/29/06	8759	\$180.00	SERP Claims Subject To Modification	05-44481	\$703,498.74	General Unsecured
Lienesch John H	23640 Peppermill Court Bonita Springs, FL 34134	7/19/06	9867	\$1,129,205.00	SERP Claims Subject To Modification	05-44481	\$369,872.30	General Unsecured
Lininger Charles D	5657 Pine Gate Dr Saginaw, MI 48603-1651	7/28/06	12119	\$0.00	SERP Claims Subject To Modification	05-44481	\$451,978.07	General Unsecured
Lippa Michael R	3661 Culpepper Dr N Tonawanda, NY 14120-3607	7/20/06	9977	\$0.00	SERP Claims Subject To Modification	05-44481	\$491,342.64	General Unsecured
Malanga Ronald R	1567 Woodhill Dr NE Warren, OH 44484	1/10/08	16779	\$773,764.00	SERP Claims Subject To Modification	05-44481	\$471,406.40	General Unsecured
Marquis Terry L	3388 Winding Rd Kintnersville, PA 18930-9538	7/11/06	9287	\$9,600.00	SERP Claims Subject To Modification	05-44481	\$612,959.30	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Modified Debtor	Modified Amount	Modified Nature
Mayne Jimmy C	2121 Palazza Dr Sarasota, FL 34238	7/17/06	9659	\$1,265,725.00	SERP Claims Subject To Modification	05-44481	\$495,304.36	General Unsecured
Mead Dennis M	900 Adams Rd South Haven, MI 49090	7/20/06	9974	\$2,721,806.00	SERP Claims Subject To Modification	05-44481	\$537,724.43	General Unsecured
Mead Dennis M	Dennis M Mead 2400 S Ocean Dr No 2241 Fort Pierce, FL 34949	7/20/06	9974	\$2,721,806.00	SERP Claims Subject To Modification	05-44481	\$537,724.43	General Unsecured
Mobley Md Evelyn H	400 Timberleaf Dr Beavercreek, OH 45430-5100	5/1/06	4443	\$0.00	SERP Claims Subject To Modification	05-44481	\$17,177.82	General Unsecured
Montgomery Sharon	508 Pixley Ln Noblesville, IN 46062-9737	7/10/06	9213	\$0.00	SERP Claims Subject To Modification	05-44481	\$188,244.23	General Unsecured
Montgomery Sharon	Montgomery Sharon 5669 Tumbling Creek Rd Hurricane Mills, TN 37078	7/10/06	9213	\$0.00	SERP Claims Subject To Modification	05-44481	\$188,244.23	General Unsecured
Oneill Brian P	2591 South Shore Dr Flushing, MI 48433-3515	7/26/06	11226	\$0.00	SERP Claims Subject To Modification	05-44481	\$336,642.50	General Unsecured
Rausch Carl G	347 Glengarry Dr Aurora, OH 44202-8585	8/9/06	16013	\$2,101,279.00	SERP Claims Subject To Modification	05-44481	\$1,267,847.18	General Unsecured
Ries Thomas E	30 Island Creek Dr Okatie, SC 29909	2/7/08	16799	\$0.00	SERP Claims Subject To Modification	05-44481	\$303,783.28	General Unsecured
Ritzenthaler Francis H	7672 Highland Dr Gasport, NY 14067-9264	7/5/06	8939	\$7,003.75	SERP Claims Subject To Modification	05-44481	\$260,212.34	General Unsecured
Robinson John H	145 Nw Pittock Dr Portland, OR 97210-1074	6/5/06	7412	\$0.00	SERP Claims Subject To Modification	05-44481	\$1,008,159.70	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Modified Debtor	Modified Amount	Modified Nature
Rodeman Donald W	1020 Nottingham Ln Kokomo, IN 46902-9551	5/15/06	5790	\$0.00	SERP Claims Subject To Modification	05-44481	\$213,958.84	General Unsecured
Rose Charles L	12225 E Houghton Lake Dr Houghton Lake, MI 48629-8619	7/27/06	11119	\$0.00	SERP Claims Subject To Modification	05-44481	\$365,729.08	General Unsecured
Rose Michael P	8130 Woodbridge Ct Springboro, OH 45066	7/17/06	9662	\$807,906.00	SERP Claims Subject To Modification	05-44481	\$378,620.72	General Unsecured
Rowley Alan Boyd	1519 Van Buskirk Rd Anderson, IN 46011	5/31/06	7192	\$0.00	SERP Claims Subject To Modification	05-44481	\$335,894.47	General Unsecured
Shaffer Lowell K	3389 Sunset Key Circle Punta Gorda, FL 33955-1971	8/9/06	16110	\$1,748,075.00	SERP Claims Subject To Modification	05-44481	\$505,806.60	General Unsecured
Sholl J D and Sholl Rosemarie S	350 Staples Dr Rolesville, NC 27571	7/25/06	10572	\$2,811,699.50	SERP Claims Subject To Modification	05-44481	\$368,186.71	General Unsecured
Smith Raymond C	13720 Gulf Blvd Apt 204 Madeira Beach, FL 33708-2549	7/20/06	11909	\$0.00	SERP Claims Subject To Modification	05-44481	\$49,651.58	General Unsecured
Sosnowchik Thomas J	37407 S Jade Crest Dr Tucson, AZ 85739-1406	7/25/06	10765	\$320,532.00	SERP Claims Subject To Modification	05-44481	\$849,627.88	General Unsecured
Spelman William C	1713 Green Acres Dr Kokomo, IN 46901-9549	8/9/06	15998	\$0.00	SERP Claims Subject To Modification	05-44481	\$253,800.67	General Unsecured
Straney Patrick J	13916 Steprock Canyon Pl Tucson, AZ 85737	6/30/06	8781	\$0.00	SERP Claims Subject To Modification	05-44481	\$538,906.71	General Unsecured
Vandenberg Frederic P	17823 Lost Pond Ln Spring Lake, MI 49456	6/26/06	8575	\$0.00	SERP Claims Subject To Modification	05-44481	\$440,894.64	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Modified Debtor	Modified Amount	Modified Nature
Warren William S	PO Box 8259 Ann Arbor, MI 48107-8259	6/12/06	7793	\$0.00	SERP Claims Subject To Modification	05-44481	\$1,720,990.33	General Unsecured
Wilhelm Jr Ralph V	16002 Colleton Ct Carmel, IN 46033	2/12/08	16804	\$395,061.17	SERP Claims Subject To Modification	05-44481	\$395,061.17	General Unsecured
Wingeier Kenneth G	555 Mt Vintage Plantation Dr N Augusta, SC 29860-9264	7/18/06	9800	\$721,575.00	SERP Claims Subject To Modification	05-44481	\$943,354.88	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Modified Debtor	Modified Amount	Modified Nature
Bear Stearns Investment Products Inc	Attn Susan McNamara co JPMorgan Chase Bank NA Legal Dept 1 Chase Manhattan Plaza 26th Fl New York, NY 10081	1/30/06	1703	\$59,962.24	Claims Subject To Modification	05-44640	\$47,395.10	General Unsecured
Bear Stearns Investment Products Inc	Attn Susan McNamara co JPMorgan Chase Bank NA Legal Dept 1 Chase Manhattan Plaza 26th Fl New York, NY 10081	1/30/06	1704	\$874,448.21	Claims Subject To Modification	05-44640	\$857,771.97	General Unsecured
Bear Stearns Investment Products Inc	Attn Susan McNamara co JPMorgan Chase Bank NA Legal Dept 1 Chase Manhattan Plaza 26th Fl New York, NY 10081	1/31/06	1726	\$5,849.70	Claims Subject To Modification	05-44640	\$3,333.70	General Unsecured
Bear Stearns Investment Products Inc	Attn Susan McNamara co JPMorgan Chase Bank NA Legal Dept 1 Chase Manhattan Plaza 26th Fl New York, NY 10081	1/31/06	1728	\$212,632.48	Claims Subject To Modification	05-44640	\$181,558.42	General Unsecured
Bear Stearns Investment Products Inc	Pepper Hamilton LLP Attn Francis J Lawall & Anne Marie Aaronson 3000 Two Logan Sq 18th & Arch Streets Philadelphia, PA 19103	1/31/06	1728	\$212,632.48	Claims Subject To Modification	05-44640	\$181,558.42	General Unsecured
Eaton Aeroquip De Mexico Sa De Cv	Eaton Corporation 1111 Superior Ave Cleveland, OH 44114-2584	7/26/06	10971	\$332,442.44	Claims Subject To Modification	05-44640	\$130,456.03	General Unsecured
Eaton Electrical	1111 Superior Ave Cleveland, OH 44114-2584	7/26/06	10908	\$4,692.90	Claims Subject To Modification	05-44640	\$4,692.90	General Unsecured
Eaton Hydraulics Inc	Eaton Corporation 1111 Superior Ave Cleveland, OH 44114-2584	7/26/06	11029	\$1,865.03	Claims Subject To Modification	05-44640	\$1,865.03	General Unsecured
Eaton Yale Ltd	Eaton Corporation 1111 Superior Ave Cleveland, OH 44114-2584	7/26/06	10970	\$14,019.41	Claims Subject To Modification	05-44640	\$7,500.00	General Unsecured
Hain Capital Holdings LLC	Attn Ganna Liberchuk 301 Rte 17 6th Fl Rutherford, NJ 07070	7/24/06	10411	\$157,011.51	Claims Subject To Modification	05-44640	\$150,301.40	General Unsecured
Hain Capital Holdings LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/24/06	10411	\$157,011.51	Claims Subject To Modification	05-44640	\$150,301.40	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Modified Debtor	Modified Amount	Modified Nature
Liquidity Solutions Inc as assignee of Eaton Corporation	c/o Liquidity Solutions Inc DBA Revenue Management 1 University Plaza No 312 Hackensack, NJ 07601	5/25/06	6809	\$740,224.29	Claims Subject To Modification	05-44640	\$583,936.24	General Unsecured
Moldtech Inc	1900 Commerce Pky Lancaster, NY 14086	5/1/06	3738	\$50,374.12	Claims Subject To Modification	05-44640	\$46,544.80	General Unsecured
Sandvik Materials Technology	8 Park Ctr Ct Ste 200 Owings Mills, MD 21117	11/15/05	590	\$29,390.33	Claims Subject To Modification	05-44640	\$17,987.25	General Unsecured
Sandvik Materials Technology	Sandvik Materials Technology 982 Griffin Pond Rd Clark Summit, PA 18411	11/15/05	590	\$29,390.33	Claims Subject To Modification	05-44640	\$17,987.25	General Unsecured
Schaeffler KG	Schaeffler Accounting Services Georg Schafer Str 30 Schweinfurt, 97421 Germany	5/16/06	5907	\$64,430.50	Claims Subject To Modification	05-44640	\$16,719.87	General Unsecured
Tesa AG	Karen Ostad Esq James J DeCristofaro Esq Lovells 590 Madison Ave New York, NY 10022	7/27/06	11681	\$2,227,147.77	Claims Subject To Modification	05-44640	\$1,837,259.20	General Unsecured
Tesa AG	Lovells Karen Ostad 900 Third Ave New York, NY 10022	7/27/06	11681	\$2,227,147.77	Claims Subject To Modification	05-44640	\$1,837,259.20	General Unsecured
The Brix Group Inc	David Tilton CFO 541 Division St Campbell, CA 95008	6/19/06	8139	\$44,754.00	Claims Subject To Modification	05-47474	\$27,595.51	General Unsecured
TPO Displays USA Inc fka Mobile Display Systems	c/o Robert N Michaelson Esq Kirkpatrick & Lockhart Nicholson Graham LLP 599 Lexington Ave New York, NY 10022	10/19/06	16375	\$595,386.02	Claims Subject To Modification	05-44640	\$413,423.52	General Unsecured

## **EXHIBIT K**

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

----- x  
:  
In re : Chapter 11  
:  
DELPHI CORPORATION, et al. : Case No. 05-44481 (RDD)  
:  
Debtors. : (Jointly Administered)  
:  
----- x

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim or scheduled liability, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged, or modified and allowed as summarized in the table and described in more detail in the Debtors' Thirty-Third Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 Regarding (A) SERP Claims And Scheduled Liabilities Subject To Modification, (B) Duplicate Or Amended SERP Claims, (C) Claims Subject To Modification, And (D) Claim To Be Expunged Pursuant To Settlement (the "Thirty-Third Omnibus Claims Objection"), dated December 22, 2008, a copy of which is enclosed (without exhibits). The Debtors' Thirty-Third Omnibus Claims Objection is set for hearing on January 27, 2009 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED THIRTY-THIRD OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON January 20, 2009. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Thirty-Third Omnibus Claims Objection identifies four different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "SERP Claims Subject To Modification" are those Claims with respect to each of which the Debtors, together with

the persons asserting such Claims (the "SERP Claim Holders"), have reached a settlement in principle with respect to the proper amount and classification of each SERP Claim Subject To Modification and the proper Debtor liable for each such Claim.

Accordingly, the Debtors seek to convert the amount of each SERP Claim Subject To Modification to a fully liquidated amount agreed to between the Debtors and the SERP Claim Holder and seek to have such Claim allowed in that agreed-upon amount as an unsecured claim against the stated Debtor.

Claims identified as having a Basis For Objection of "SERP Scheduled Liabilities Subject To Modification" are those Claims listed on the Debtors' Schedules of Assets and Liabilities filed with the Bankruptcy Court on January 20, 2006 and subsequently amended on February 1, 2006, April 18, 2006, October 12, 2007, January 17, 2008, and October 10, 2008 (the "Scheduled Liabilities") with respect to each of which the Debtors, together with the claimants to which such Scheduled Liabilities are owing (each, a "SERP Scheduled Party"), have reached a settlement in principle with respect to the proper amount and classification of each SERP Scheduled Liability Subject To Modification and the proper Debtor liable for each such Claim. Accordingly, the Debtors seek to convert the amount of each SERP Scheduled Liability Subject To Modification to a fully liquidated amount agreed to between the Debtors and the SERP Scheduled Party and seek to have such Claim allowed in that agreed-upon amount as an unsecured claim against the stated Debtor.

The Claims identified as having a Basis For Objection of "Duplicate Or Amended SERP Claims" under the column heading "SERP Claim To Be Expunged" are either duplicates of other SERP Claims filed with this Court or have been amended or superseded by later-filed SERP Claims.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims with respect to each of which the Debtors, together with the current holders and, as applicable, the original claimants asserting such Claims (the "Claimants"), have reached a settlement in principle with respect to the proper amount and classification of each Claim Subject To Modification and the proper Debtor liable for each such Claim. Accordingly, the Debtors seek to convert the amount of each Claim Subject To Modification to a fully liquidated amount agreed to between the Debtors and the Claimant and seek to have such Claim allowed in that agreed-upon amount as an unsecured claim against the stated Debtor.

The Claim identified as having a Basis For Objection of "Claim To Be Expunged Pursuant To Settlement" is a Claim that asserts liabilities or dollar amounts that are not owing pursuant to a settlement in principle with the holder of such Claim.

Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment Of Claim		
				Allowed Debtor	Allowed Amount	Allowed Nature
③	④	⑤	⑥	⑦	⑧	⑨

If you wish to view the complete exhibits to the Thirty-Third Omnibus Claims Objection, you can do so at [www.delphidocket.com](http://www.delphidocket.com). If you have any questions about this notice or the Thirty-Third Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at [delphi@skadden.com](mailto:delphi@skadden.com), by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or [www.delphidocket.com](http://www.delphidocket.com). CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Thirty-Third Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern time) on January 20, 2009. Your Response, if any, to the Thirty-Third Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel)

and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Thirty-Third Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the January 27, 2009 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on January 27, 2009 at 10:00 a.m. (prevailing Eastern time).

IF YOUR PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION UNDER A REORGANIZATION PLAN. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE THIRTY-THIRD OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE THIRTY-THIRD OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

Dated: New York, New York  
December 22, 2008